

Michaelena Kelley
Executive Assistant



Houston Hamblin
Chief Operating Officer

Lewis County Government

Jonah Keltner – County Mayor

110 North Park Street Room 107, Hohenwald, TN 38462

(931) 796-3378 Option 7

July 18, 2024

Division of Local Finance
Tennessee Comptroller of the Treasury
425 Fifth Avenue North
Nashville, TN 38243

Subject: 2024 – 2025 Lewis County Budget Information Cover Letter

To whom it may concern,

Please find the attached required information for the 2024 – 2025 Lewis County Budget. Our budget submission follows this cover letter and key details of the submission are listed below:

1. Signed and Certified copies of Resolutions for Lewis County's Tax Levy, Non-Profit Appropriations, and All Budgetary Appropriations by fund for the 2024-2025 Fiscal Year.
2. Budget Submission Checklist Review and Notes
3. Detailed budgets for all funds including debt service, school funds, and component units.
4. Documentation providing the TISA Act Local Contribution for Lewis County Board of Education
5. Budget Summary Schedule
6. Cash Flow Forecast schedule is not included. None of our funds met the criteria.
7. Schedule of Outstanding Debt, Debt Payments, and Budgeted Debt Service
8. Revenue Forecasts for Property & Sales Tax

The Lewis County Commission passed a tax rate of 1.8838 resulting in no property tax increase to Lewis County residents. In previous fiscal years, Lewis County yielded a surplus in its 101 fund. Due to the City of Hohenwald taking over Memorial Park property, employees, and operations, County Fund 123, which housed the Park budget, has no proposed budget and will be voted on by the commission to formally closed later in FY 24-25. The 151 fund includes the debt service payment for the new jail expansion, which was completed in September 2023, as well as the interest on that bond. Highway Fund 131 is borrowing from its fund balance for a one time large roadway project.

Sincerely,

Jonah Keltner
County Mayor

**LEWIS COUNTY GOVERNMENT
FISCAL YEAR 2024 – 2025
BUDGET**

**APPROVED BY THE LEWIS
COUNTY BOARD OF
COMMISSIONERS ON JULY 15,
2024**

Lewis County Board of Commissioners

RESOLUTION

No. 07-17-24

Approving the Fiscal Year 2024-2025 Property Tax Rate

WHEREAS, the summary below shows a total of estimated collections to be brought in by the Lewis County property tax at 100%; and

WHEREAS, in addition to other county revenue, the tax rate listed below for each fund will be required to finance the county budget:

FUND	TAX RATE	Estimated Collection (100%)
County General	\$1.3114	\$3,464,696.87
Highway Department	\$0.0299	\$ 78,995.30
General Purpose School Fund	\$0.5425	\$1,433,275.93
Total	\$1.8838	\$4,976,968.10

WHEREAS, this Resolution does not include a property tax rate increase for Lewis County residents for Fiscal Year 2024-2025;

NOW, THEREFORE BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 15th day of July, 2024, that we hereby adopt the Property Tax Rate listed above for Lewis County, Tennessee for Fiscal Year 2024-2025.

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner *Ann Baggett* moved to adopt the resolution.

Commissioner *KRB* seconded the motion.

Voting in Favor 8

Voting Against 0

APPROVED:

ATTEST:

Jh Keltner
Jonah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk

STATE OF TENNESSEE
LEWIS COUNTY

I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THAT THIS IS A TRUE COPY
OF THE ORIGINAL OF THE INSTRUMENT

Dandra Clayton
DANDRA CLAYTON, CLERK OF THE

Lewis County Board of Commissioners

RESOLUTION


No. 07-18-24


Funding Appropriations for Non-Profit Organizations (Fiscal Year 2024-2025)

BE IT RESOLVED by the legislative body of Lewis County meeting in regular session this 15th day of July, 2024, that he hereby approve the funding appropriations for the Non-Profit Organizations listed below for Fiscal Year 2024-2025:

<u>ORGANIZATION</u>	<u>ACCOUNT #</u>	<u>AMOUNT</u>
Lewis County Volunteer Fire Department	101-54310-312	\$ 19,000.00
Davis House Child Advocacy Center	101-55310-316	\$ 5,000.00
Lewis County Senior Center	101-56300-316	\$ 6,000.00
Lewis County Soil Conservation	101-57500-316	\$ 5,000.00
Hohenwald/Lewis Co. Chamber of Commerce	101-58190-312	\$ 18,000.00
South Central Human Resource Agency	101-58190-320	\$ 2,600.00
South Central TN Development District	101-58190-320	\$ 1,872.00
American Legion Post 127	101-58900-316	\$ 2,000.00
Buffalo River Services	101-58900-316	\$ 4,800.00
Lewis County Cancer Victim Fund	101-58900-316	\$ 1,000.00
High Forest Humane Society	101-58900-316	\$ 1,000.00
Lewis County Historical Society	101-58900-316	\$ 3,500.00
TN Department of Forestry	101-58900-316	\$ 1,000.00
War Memorial Hall Committee	101-58900-316	\$ 1,000.00
Miscellaneous Non-Profits (Max - \$200 each)	101-58900-316	\$ 1,200.00
Lewis County Senior Citizens (<i>Highway Dept.</i>)	131-61000-316	\$ 500.00
Total Non-Profit Appropriations		= \$ 78,472.00

We, the undersigned County Commissioners, move the adoption of the above resolution.

Commissioner  moved to adopt the resolution.

Commissioner  seconded the motion.

Voting in Favor 7

Voting Against 1

APPROVED:


Jonah Keltner, County Mayor

ATTEST:


Sandra Clayton, County Clerk

STATE OF TENNESSEE
LEWIS COUNTY.

I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THAT THIS IS A TRUE COPY
OF THE ORIGINAL INSTRUMENT

Pandra Clayton
PANDRA CLAYTON, COUNTY CLERK

Lewis County Board of Commissioners

RESOLUTION

No. 07-19-24

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF LEWIS COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

SECTION 1. BE IT RESOLVED, by the legislative body of Lewis County, Tennessee, assembled in regular session on the 15th day of July, 2024, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Lewis County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2024 and ending June 30, 2025 according to the following schedule:

COUNTY GENERAL FUND (101)

(40000)	Local Taxes	6,093,000
(41000)	Licenses & Permits	2,000
(42000)	Fines, Forfeitures, & Penalties	59,050
(43000)	Charges for Current Services	97,900
(44000)	Other Local Revenues	400,100
(45000)	Fees Received from County Officials	612,500
(46000)	State of Tennessee	2,167,312
(48000)	Other Governments and Citizen Groups	31,000
(49000)	Other Sources	<u>150,000</u>
	Total County General Revenue	9,632,662
(51000)	General Administration	1,145,266
(52000)	Finance	561,664
(53000)	Administration of Justice	558,026
(54000)	Public Safety	4,201,740
(55000)	Public Health and Welfare	810,308
(56000)	Social, Cultural & Recreational	171,499
(57000)	Agriculture & Natural Resources	127,340
(58000)	Other General Government	<u>2,056,819</u>
	Total County General Expenditures	9,632,662

SOLID WASTE/SANITATION FUND (116)

(40000)	Local Taxes	41,000
(43000)	Charges for Current Services	803,500
(44000)	Other Local Revenues	81,000
(46000)	State of Tennessee	0
(46900)	Other Revenue	<u>12,000</u>
	Total Solid Waste Revenue	937,500
(55000)	Public Health and Welfare	873,557
(58000)	Other General Government	<u>63,943</u>
	Total Solid Waste Expenditures	937,500

ECONOMIC DEVELOPMENT (119)

(46000)	State of Tennessee	<u>1,596,114</u>
	Total Economic Development Revenue	1,596,114
(58000)	Other General Government	<u>1,596,114</u>
	Total Economic Development Expenditures	1,596,114

HIGHWAY PUBLIC WORKS FUND (131)

(40000)	Local Taxes	83,015
(46000)	State of Tennessee	2,937,731
(48000)	Other Govt. and Citizens Groups	<u>20,000</u>
	Total Highway Public Works Revenue	3,040,746
(61000)	Administration	200,527
(62000)	Highway & Bridge Maintenance	1,106,200
(63000)	Operations & Maintenance of Equipment	347,800
(65000)	Other Charges	92,585
(66000)	Employee Benefits	426,760
(68000)	Capital Outlay	<u>1,206,874</u>
	Total Highway Public Works Expenditures	3,380,746

SCHOOL GENERAL PURPOSE FUND (141)

(40000)	Local Taxes	4,971,002
(41000)	Licenses & Permits	0
(43000)	Charges for Current Services	13,053
(44000)	Other Local Revenues	79,945
(46000)	State of Tennessee	15,210,014
(49000)	Other Sources	<u>10,000</u>
	Total School General Purpose Revenue	20,284,014
(71000)	Instruction	11,736,496
(72000)	Support Services	7,356,190
(73000)	Non-Instructional Services	466,328
(76000)	Capital Outlay	<u>725,000</u>
	Total School General Purpose Expenditures	20,284,014

SCHOOL FEDERAL PROJECTS FUND (142)

(47000)	Federal Government	<u>1,356,625</u>
	Total School Federal Projects Revenue	1,356,625
(71000)	Instruction	908,145
(72000)	Support Services	448,480
(99000)	Other Uses	<u>0</u>
	Total School Federal Projects Expenditures	1,356,625

SCHOOL CAFETERIA FUND (143)

(43000)	Charges for Current Services	158,300
(44000)	Other Local Revenues	84
(46000)	State of Tennessee	13,260
(47000)	Federal Government	<u>1,241,035</u>
	Total School Cafeteria Revenue	1,411,835
(73000)	Non-Instructional Services	<u>1,411,835</u>
	Total School Cafeteria Expenditures	1,411,835

DRUG CONTROL FUND (122)

(42000)	Fines, Forfeitures, & Penalties	<u>3,000</u>
	Total Drug Control Revenue	3,000
(54000)	Public Safety	<u>2,900</u>
(58000)	Other General Government	<u>100</u>
	Total Drug Control Expenditures	3,000

OTHER GENERAL GOVERNMENT FUND (127)

(47000)	Federal Government (ARPA funds)	150,000
	Total Other General Government Revenue	150,000
(58000)	American Rescue Plan Grant (ARPA funds)	150,000
	Total Other General Government Expenditures	150,000

DEBT SERVICE FUND (151)

(40000)	Local Taxes	335,000
(49000)	Other Sources	<u>17,000</u>
	Total Debt Service Revenue	352,000
(58000)	Other General Government	4,400
(82100)	General Government Principal	194,600
(82200)	General Government Interest	<u>75,000</u>
	Total Debt Service Expenditures	274,600

GENERAL CAPITAL PROJECTS (171)

(49000)	Other Sources	<u>86,600</u>
	Total General Capital Projects Revenue	86,600
(90000)	Capital Projects	<u>86,600</u>
	Total General Capital Projects Expenditures	86,600

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law;

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials;

SECTION 4. BE IT FURTHER RESOLVED, that any amendment to the budget shall be approved as provided in section 5-9-407, T.C.A. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund;

SECTION 5. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item;

SECTION 6. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, T.C.A.;

SECTION 7. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay the expenses herein authorized until the taxes and other revenue for the year 2024-2025 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and by the County Clerk and shall mature and be paid in full without renewal no later than June 30, 2025.

SECTION 8. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2025 (All delinquent tax shall be applied to the current fiscal year's tax rate and not the previous fiscal year.) The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2025.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be retroactive in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the Lewis County Board of County Commissioners.

We, the undersigned Commissioners, move the adoption of the above resolution.

Commissioner Ann Rogsdale moved to adopt the resolution.

Commissioner Brian Perry seconded the motion.

VOTING IN FAVOR 8

VOTING AGAINST 0

ATTEST:

APPROVED:

Jonah Keltner
Jonah Keltner, County Mayor

Sandra Clayton
Sandra Clayton, County Clerk

STATE OF TENNESSEE
LEWIS COUNTY

I, THE UNDERSIGNED COUNTY CLERK, DO
HEREBY CERTIFY THIS TO BE A TRUE COPY
OF THE ORIGINAL OF THIS INSTRUMENT

Dandra Clayton
DANDRA CLAYTON, COUNTY CLERK

101 - GENERAL FUND

REVENUES

FUND# ACCT.#		ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 Budget
40000		LOCAL TAXES			
40100		COUNTY PROPERTY TAXES			
101	40110	CURRENT PROPERTY TAX	\$2,700,000.00	\$3,300,000.00	\$3,250,000.00
101	40120	TRUSTEE'S COLLECTIONS - PRIOR YEARS	\$55,000.00	\$66,000.00	\$120,000.00
101	40125	TRUSTEE'S COLLECTIONS - BANKRUPTCY	\$1,500.00	\$1,000.00	\$1,000.00
101	40130	CIR CLK/CLK & MASTER COLLECTION	\$30,000.00	\$40,000.00	\$40,000.00
101	40140	INTEREST AND PENALTY	\$11,000.00	\$12,000.00	\$23,000.00
101	40161	PAYMENTS IN LIEU OF TAXES - T.V.A.	\$7,000.00	\$8,500.00	\$8,000.00
101	40162	PAYMENTS IN LIEU OF TAXES-LOCAL UTILITIES	\$300,000.00	\$256,000.00	\$270,000.00
101	40163	PAYMENTS IN LIEU OF TAXES - OT	\$1,000.00	\$10,500.00	\$13,500.00
TOTAL COUNTY PROPERTY TAXES			\$3,105,500.00	\$3,694,000.00	\$3,725,500.00
40200		COUNTY LOCAL OPTION TAXES			
101	40210	LOCAL OPTION SALES TAX	\$1,160,000.00	\$1,651,000.00	\$1,499,500.00
101	40220	HOTEL/MOTEL TAX	\$59,000.00	\$71,000.00	\$83,000.00
101	40240	WHEEL TAX	\$330,000.00	\$422,000.00	\$416,000.00
101	40250	LITIGATION TAX -GENERAL	\$28,000.00	\$30,000.00	\$34,500.00
101	40260	LITIGATION TAX - SPECIAL PURPOSE	\$2,500.00	\$2,500.00	\$2,500.00
101	40266	LITIGATION TAX - JAIL OR WORKHOUSE	\$40,000.00	\$50,000.00	\$50,000.00
101	40267	LITIGATION TAX- VICTIM-OFFENDER	\$1,000.00	\$1,000.00	\$1,000.00
101	40270	BUSINESS TAX	\$89,500.00	\$115,000.00	\$175,000.00
101	40275	MIXED DRINK TAX	\$4,000.00	\$3,500.00	\$3,500.00
TOTAL COUNTY LOCAL OPTION TAXES			\$1,714,000.00	\$2,346,000.00	\$2,265,000.00
40300		STATUTORY LOCAL TAXES			
101	40320	BANK EXCISE TAX	\$40,000.00	\$53,000.00	\$65,000.00
101	40330	WHOLESALE BEER TAX	\$31,000.00	\$32,000.00	\$31,000.00
101	40350	INTERSTATE TELECOMMUNICATIONS TAX	\$7,000.00	\$7,500.00	\$6,500.00
TOTAL STATUTORY LOCAL TAXES			\$78,000.00	\$92,500.00	\$102,500.00
TOTAL LOCAL TAXES			\$4,897,500.00	\$6,132,500.00	\$6,093,000.00
41000		LICENSES AND PERMITS			
41100		LICENSES			
101	41140	CABLE TV FRANCHISE	\$2,500.00	\$550.00	\$500.00
101	41510	BEER PERMITS	\$1,000.00	\$1,500.00	\$1,500.00
101	41590	OTHER PERMITS	\$0.00	\$0.00	\$0.00
TOTAL LICENSES			\$3,500.00	\$2,050.00	\$2,000.00
TOTAL LICENSES AND PERMITS			\$3,500.00	\$2,050.00	\$2,000.00
42000		FINES, FORFEITURES AND PENALTIES			
42100		CIRCUIT COURT			
101	42110	FINES	\$2,500.00	\$2,000.00	\$10,000.00
101	42120	OFFICERS COSTS	\$4,000.00	\$5,000.00	\$4,000.00

44000 OTHER LOCAL REVENUE

44100 RECURRING ITEMS

101	44110	INTEREST EARNED	\$96,000.00	\$100,000.00	\$180,000.00
101	44120	LEASE/RENTALS	\$86,000.00	\$105,000.00	\$101,000.00
101	44130	SALE OF MATERIALS AND SUPPLIES	\$10,000.00	\$0.00	\$0.00
101	44131	COMMISARY SALES	\$25,000.00	\$60,000.00	\$80,000.00
101	44135	SALE OF GASOLINE	\$30,000.00	\$20,000.00	\$20,000.00
101	44145	SALE OF RECYCLED MATERIALS	\$4,000.00	\$100.00	\$100.00
101	44170	MISCELLANEOUS REFUNDS	\$5,000.00	\$5,000.00	\$5,000.00
TOTAL RECURRING ITEMS			\$256,000.00	\$290,100.00	\$386,100.00

44500 NON-RECURRING ITEMS

101	44514	REVENUE FROM JOINT VENTURES	\$0.00	\$0.00	\$1,000.00
101	44530	SALE OF EQUIPMENT	\$10,000.00	\$5,000.00	\$5,000.00
101	44540	SALE OF PROPERTY	\$0.00	\$2,000.00	\$5,000.00
101	44560	DAMAGES RECOVERED FROM INDIVIDUALS	\$1,000.00	\$1,000.00	\$1,000.00
101	44570	CONTRIBUTIONS AND GIFTS	\$0.00	\$1,000.00	\$1,000.00
101	44990	OTHER LOCAL REVENUES	\$1,000.00	\$250.00	\$1,000.00
101	44560	OTHER LOCAL REVENUES <i>(Sale of Airport Rock)</i>	\$0.00	\$0.00	\$0.00
TOTAL RECURRING ITEMS			\$12,000.00	\$9,250.00	\$14,000.00

TOTAL OTHER LOCAL REVENUES \$268,000.00 \$299,350.00 \$400,100.00

45000 FEES RECEIVED FROM COUNTY OFFICIALS

45500 FEES IN LIEU OF SALARY

101	45510	COUNTY CLERK	\$130,000.00	\$171,000.00	\$172,500.00
101	45520	CIRCUIT COURT CLERK	\$20,000.00	\$40,000.00	\$35,000.00
101	45540	GENERAL SESSIONS COURT CLERK	\$42,000.00	\$46,000.00	\$48,500.00
101	45550	CLERK AND MASTER	\$43,000.00	\$63,000.00	\$51,000.00
101	45580	REGISTER	\$80,000.00	\$68,500.00	\$84,000.00
101	45590	SHERIFF	\$15,000.00	\$7,500.00	\$6,000.00
101	45610	TRUSTEE	\$193,000.00	\$202,000.00	\$215,500.00
TOTAL FEES IN LIEU OF SALARY			\$523,000.00	\$598,000.00	\$612,500.00

TOTAL FEES RECEIVED FROM COUNTY OFF \$523,000.00 \$598,000.00 \$612,500.00

46000 STATE OF TENNESSEE

46100 GENERAL GOVERNMENT GRANTS

101	46120	AIRPORT MAINTENANCE PROGRAM <i>(Grant)</i>	\$15,000.00	\$15,000.00	\$15,000.00
101	46190	OTHER GENERAL GOVERNMENT GRANTS	\$0.00	\$0.00	\$10,000.00
TOTAL GENERAL GOVERNMENT GRANTS			\$15,000.00	\$15,000.00	\$25,000.00

46200 PUBLIC SAFETY GRANTS

101	46210	LAW ENFORCEMENT TRAINING PROGRAM	\$12,800.00	\$20,300.00	\$20,300.00
101	46290	OTHER PUBLIC SAFETY GRANTS <i>(OCJP Grant)</i>	\$5,000.00	\$0.00	\$182,500.00
TOTAL PUBLIC SAFETY GRANTS			\$17,800.00	\$20,300.00	\$202,800.00

46300 HEALTH AND WELFARE GRANTS		(Local Health & CARES Act Grants)			
101	46310	HEALTH DEPARTMENT PROGRAMS <i>(Local Health Grant)</i>	\$0.00	\$0.00	\$235,311.00
101	46390	OTHER HEALTH & WELFARE GRANTS <i>(Mental Health Court Grant)</i>	\$0.00	\$5,000.00	\$153,991.00
TOTAL HEALTH AND WELFARE GRANTS			\$0.00	\$5,000.00	\$389,302.00
MHC Grant					
Healthy Built Grant					
46400 PUBLIC WORKS GRANTS					
101	46430	LITTER PROGRAM	\$44,200.00	\$44,200.00	\$44,200.00
TOTAL PUBLIC WORKS GRANTS			\$44,200.00	\$44,200.00	\$44,200.00
46800 OTHER STATE REVENUE					
101	46820	INCOME TAX	\$10,000.00	\$0.00	\$0.00
101	46830	BEER TAX	\$20,000.00	\$19,000.00	\$19,000.00
101	46835	VEHICLE CERTIFICATE OF TITLE	\$12,000.00	\$11,600.00	\$11,500.00
101	46840	ALCOHOLIC BEVERAGE TAX	\$45,500.00	\$45,000.00	\$46,000.00
101	46845	OPIOID SETTLEMENT FUNDS (RESTRICTED)	\$0.00	\$6,000.00	\$25,000.00
101	46851	STATE REVENUE SHARING - T.V.A.	\$370,000.00	\$386,450.00	\$396,000.00
101	46852	STATE REVENUE SHARING-TELECOMMUN.	\$1,000.00	\$1,000.00	\$2,200.00
101	46855	STATE SHARED SPORTS GAMING PRIVILEGE TAX <i>(Debt Service)</i>	\$2,000.00	\$7,500.00	\$17,000.00
101	46915	CONTRACTED PRISONER BOARD <i>(25 @ \$41/day)</i>	\$213,525.00	\$427,050.00	\$374,125.00
101	46960	REGISTRAR'S SALARY SUPPLEMENT	\$15,000.00	\$15,000.00	\$15,500.00
101	46980	OTHER STATE GRANTS <i>(Library, TECD, Tourism, Etc.)</i>	\$10,000.00	\$10,000.00	\$598,685.00
101	46990	OTHER STATE REVENUES	\$186,500.00	\$1,000.00	\$1,000.00
TOTAL OTHER STATE REVENUES			\$885,525.00	\$929,600.00	\$1,506,010.00
TOTAL STATE OF TENNESSEE			\$962,525.00	\$1,014,100.00	\$2,167,312.00
47000 FEDERAL GOVERNMENT					
47100 FEDERAL THROUGH STATE					
101	47180	COMMUNITY DEVELOPMENT <i>(HOME GRANT)</i>	\$0.00	\$0.00	\$0.00
101	47235	HOMELAND SECURITY GRANTS	\$0.00	\$0.00	\$0.00
101	47301	ARRA Grant #1	\$0.00	\$0.00	\$0.00
101	47302	ARRA Grant #2	\$0.00	\$0.00	\$0.00
101	47303	ARRA Grant #3	\$0.00	\$0.00	\$0.00
101	47303	ARRA Grant #4	\$0.00	\$0.00	\$0.00
101	47990	OTHER DIRECT FEDERAL REVENUE <i>(LATCF)</i>	\$0.00	\$0.00	\$0.00
TOTAL FEDERAL THROUGH STATE			\$0.00	\$0.00	\$0.00
TOTAL FEDERAL GOVERNMENT			\$0.00	\$0.00	\$0.00
48000 OTHER GOVERNMENTS AND CITIZENS					
101	48130	CONTRIBUTIONS (CITY PAYMENT FOR PARK)	\$7,000.00	\$0.00	\$0.00
101	48610	DONATIONS	\$2,000.00	\$0.00	\$0.00
101	48990	OTHER	\$5,250.00	\$20,000.00	\$1,000.00
101	48991	OPIOID SETTLEMENT FUNDS (UNRESTRICTED)	\$0.00	\$34,704.00	\$30,000.00
TOTAL OTHER GOVERNMENTS AND CITIZENS			\$14,250.00	\$54,704.00	\$31,000.00
TOTAL OTHER GOVERNMENTS/CITIZENS			\$14,250.00	\$54,704.00	\$31,000.00
49000 OTHER SOURCES (NON-REVENUE)					
101	49700	INSURANCE RECOVERY <i>(Inmate Medical Reimbursement)</i>	\$160,000.00	\$160,000.00	\$150,000.00
101	49800	TRANSFERS IN	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES			\$160,000.00	\$160,000.00	\$150,000.00
TOTAL REVENUE			\$6,973,375.00	\$8,406,604.00	\$9,632,662.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
51000			GENERAL GOVERNMENT			
			COUNTY COMMISSION			
101	51100	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$6,000.00	\$6,000.00	\$6,000.00
101	51100	118	SECRETARY TO BOARD	\$9,177.00	\$9,636.00	\$10,118.00
101	51100	191	BOARD AND COMMITTEE MEMBERS FEES	\$26,600.00	\$22,000.00	\$19,000.00
101	51100	302	ADVERTISING	\$0.00	\$0.00	\$500.00
101	51100	305	AUDIT SERVICES	\$5,000.00	\$5,500.00	\$5,500.00
101	51100	320	DUES AND MEMBERSHIPS (TCSA) (TCCA) (ATVG)	\$2,500.00	\$2,500.00	\$2,700.00
101	51100	332	LEGAL NOTICES, RECORDING & COURT COST	\$1,100.00	\$2,500.00	\$2,500.00
101	51100	349	PRINTING, STATIONERY AND FORMS	\$500.00	\$1,000.00	\$1,000.00
101	51100	355	TRAVEL	\$2,500.00	\$2,000.00	\$2,500.00
101	51100	422	FOOD SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00
101	51100	435	OFFICE SUPPLIES	\$500.00	\$1,500.00	\$1,500.00
			TOTAL COUNTY COMMISSION	\$54,877.00	\$53,636.00	\$52,318.00
			BOARD OF EQUALIZATION			
101	51210	191	BOARD AND COMMITTEE MEMBERS FEES	\$1,750.00	\$1,750.00	\$1,000.00
			TOTAL BOARD OF EQUALIZATION	\$1,750.00	\$1,750.00	\$1,000.00
			COUNTY MAYOR			
101	51300	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$101,468.00	\$106,458.00	\$114,321.00
101	51300	105	SUPERVISOR/DIRECTOR (COO) (Giving up 5% Raise to HR/EA to Start Doing Payroll)	\$0.00	\$45,448.60	\$45,449.00
101	51300	119	ACCOUNTANTS/BOOKEEPERS (HR/EA) (5% + COO Raise of \$2,272)	\$47,358.00	\$32,692.15	\$34,521.00
101	51300	122	PURCHASING PERSONNEL (Purchasing Agent)	\$31,826.00	\$33,418.00	\$35,089.00
101	51300	169	PART TIME PERSONNEL (Eliminated in FY 23-24)	\$9,984.00	\$1,736.25	\$0.00
101	51300	189	OTHER SALARIES & WAGES (Highway Chair + Opioid Grant Administrator + Misc.)	\$2,400.00	\$9,050.00	\$6,800.00
101	51300	302	ADVERTISING	\$0.00	\$0.00	\$500.00
101	51300	307	COMMUNICATION	\$0.00	\$790.00	\$1,000.00
101	51300	308	CONSULTANTS	\$0.00	\$2,000.00	\$500.00
101	51300	317	DATA PROCESSING (LGC - Nextgen Software & Computer Maintenance)	\$20,000.00	\$25,594.75	\$29,356.00
101	51300	320	DUES AND MEMBERSHIPS	\$1,300.00	\$1,700.00	\$1,700.00
101	51300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$500.00	\$500.00	\$500.00
101	51300	349	PRINTING, STATIONERY AND FORMS	\$1,500.00	\$2,300.00	\$2,000.00
101	51300	355	TRAVEL	\$6,000.00	\$6,000.00	\$7,000.00
101	51300	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$500.00
101	51300	422	FOOD SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00
101	51300	435	OFFICE SUPPLIES	\$1,500.00	\$4,000.00	\$5,000.00
101	51300	457	INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$2,000.00
101	51300	599	OTHER CHARGES	\$0.00	\$0.00	\$1,000.00
101	51300	719	OFFICE EQUIPMENT	\$0.00	\$0.00	\$5,000.00
			TOTAL COUNTY EXECUTIVE	\$224,836.00	\$272,687.75	\$293,236.00
			COUNTY ATTORNEY			
101	51400	312	CONTRACT WITH PRIVATE AGENCY	\$6,000.00	\$6,000.00	\$6,000.00
101	51400	331	LEGAL SERVICES	\$0.00	\$150.00	\$0.00
			TOTAL COUNTY ATTORNEY	\$6,000.00	\$6,150.00	\$6,000.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
ELECTION COMMISSION			22-23	23-24	COM
101	51500	101 COUNTY OFFICIAL/ADMINISTRATIVE	\$74,156.00	\$77,864.00	\$81,758.00
101	51500	169 PART TIME PERSONNEL (TAMMY @ 22,241.12) (13,700.88 ELECTION WKRS)	\$37,276.00	\$26,083.00	\$35,942.00
101	51500	192 ELECTION COMMISSION	\$18,500.00	\$8,125.00	\$9,375.00
101	51500	193 ELECTION WORKERS	\$18,200.00	\$7,775.00	\$16,500.00
101	51500	307 COMMUNICATION (ELECTION INTERNET/PHONE - PREVIOUSLY OUT OF 51810 BUDGET)	\$0.00	\$0.00	\$2,880.00
101	51500	317 DATA PROCESSING SERVICES	\$8,687.00	\$9,107.00	\$9,137.00
101	51500	320 DUES AND MEMBERSHIPS	\$350.00	\$350.00	\$350.00
101	51500	332 LEGAL NOTICES, RECORDING AND COURT COSTS	\$5,000.00	\$2,500.00	\$2,000.00
101	51500	337 MAINTENANCE AND REPAIR SERVICE OFFICE EQUIPMENT	\$400.00	\$400.00	\$400.00
101	51500	348 POSTAL CHARGES	\$1,000.00	\$250.00	\$150.00
101	51500	349 PRINTING, STATIONERY AND FORMS	\$3,000.00	\$1,500.00	\$2,000.00
101	51500	351 RENTALS	\$1,000.00	\$500.00	\$1,000.00
101	51500	355 TRAVEL	\$4,000.00	\$8,336.00	\$2,500.00
101	51500	399 OTHER CONTRACTED SERVICES	\$3,663.00	\$3,663.00	\$3,515.00
101	51500	422 FOOD SUPPLIES	\$750.00	\$750.00	\$200.00
101	51500	427 ICE/WATER	\$0.00	\$0.00	\$550.00
101	51500	435 OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$2,000.00
101	51500	457 INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$1,500.00
101	51500	499 OTHER SUPPLIES AND MATERIALS	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL ELECTION COMMISSION			\$179,482.00	\$150,703.00	\$172,757.00
REGISTER OF DEEDS			22-23	23-24	COM
101	51600	101 COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	51600	161 SECRETARY(S)	\$29,771.00	\$31,260.00	\$32,823.00
101	51600	317 DATA PROCESSING SERVICES	\$6,500.00	\$6,500.00	\$6,500.00
101	51600	320 DUES AND MEMBERSHIPS	\$1,000.00	\$1,000.00	\$1,000.00
101	51600	335 MAINTENANCE AND REPAIR SERVICES-BUILDINGS	\$0.00	\$0.00	\$0.00
101	51600	349 PRINTING, STATIONERY AND FORMS	\$1,500.00	\$1,500.00	\$1,500.00
101	51600	435 OFFICE SUPPLIES	\$1,500.00	\$2,500.00	\$2,500.00
TOTAL REGISTER OF DEEDS			\$122,667.00	\$129,476.00	\$135,675.00
BUILDING					
101	51730	791 OTHER CONSTRUCTION	\$0.00	\$0.00	\$0.00
TOTAL BUILDING			\$0.00	\$0.00	\$0.00
GEOGRAPHIC INFORMATION SYSTEM - ASSESSOR					
101	51760	121 DATA PROCESSING PERSONNEL	\$35,115.00	\$36,871.00	\$38,715.00
101	51760	140 SALARY SUPPLEMENTS	\$1,000.00	\$1,000.00	\$1,000.00
101	51760	196 INSERVICE TRAINING	\$380.00	\$380.00	\$380.00
101	51760	320 DUES AND MEMBERSHIPS	\$380.00	\$425.00	\$425.00
101	51760	355 TRAVEL	\$500.00	\$500.00	\$750.00
101	51760	414 DUPLICATING SERVICES	\$250.00	\$250.00	\$500.00
101	51760	435 OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00
101	51760	719 OFFICE EQUIPMENT	\$0.00	\$500.00	\$0.00
TOTAL GIS			\$38,125.00	\$40,426.00	\$42,270.00
COUNTY BUILDINGS					
101	51800	105 SUPERVISOR/DIRECTOR	\$43,680.00	\$45,864.00	\$48,158.00
101	51800	141 FOREMEN (Requesting Cazz Crowder @ \$20/hr)	\$0.00	\$0.00	\$41,600.00
101	51800	160 GUARDS (Courthouse Security - Cranford/Linda/Larry)	\$25,799.00	\$27,089.00	\$28,444.00
101	51800	166 CUSTODIAL PERSONNEL	\$28,960.00	\$30,408.00	\$31,929.00
101	51800	167 MAINTENANCE PERSONNEL (Tommy Taylor)	\$65,520.00	\$68,796.00	\$36,124.00
101	51800	169 PART TIME PERSONNEL (\$15/hr @ 24hr/week as needed + Summer Youth @ \$10/hr)	\$10,000.00	\$12,480.00	\$20,000.00
101	51800	302 ADVERTISING	\$0.00	\$0.00	\$50.00
101	51800	307 COMMUNICATION	\$22,000.00	\$26,000.00	\$25,000.00
101	51800	307 COMMUNICATION-OPIOID	\$0.00	\$0.00	\$0.00
101	51800	330 OPERATING LEASE PAYMENTS	\$3,100.00	\$3,600.00	\$3,600.00
101	51800	332 LEGAL NOTICES, RECORDING AND COURT COSTS	\$0.00	\$100.00	\$50.00
101	51800	334 MAINTENANCE AGREEMENT - COPIERS	\$2,000.00	\$2,000.00	\$2,000.00
101	51800	335 MAINTENANCE AND REPAIR SERVICE BUILDING	\$12,000.00	\$10,000.00	\$24,000.00
101	51800	336 MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$5,000.00	\$10,000.00	\$9,000.00
101	51800	338 MAINTENANCE AND REPAIR SERVICE-VEHICLES	\$0.00	\$0.00	\$1,000.00
101	51800	340 MEDICAL	\$0.00	\$100.00	\$100.00
101	51800	347 PEST CONTROL	\$500.00	\$500.00	\$500.00
101	51800	348 POSTAL CHARGES	\$14,700.00	\$20,000.00	\$15,000.00
101	51800	349 PRINTING, STATIONERY AND FORMS	\$100.00	\$100.00	\$100.00
101	51800	355 TRAVEL	\$100.00	\$250.00	\$250.00
101	51800	359 DISPOSAL FEES	\$600.00	\$600.00	\$600.00
101	51800	361 PERMITS	\$0.00	\$100.00	\$100.00
101	51800	399 OTHER CONTRACTED SERVICES	\$1,000.00	\$2,000.00	\$2,000.00
101	51800	399 LAWN- OTHER CONTRACTED SERVICES (Bushhogging/Forestry Mulching)	\$8,000.00	\$1,000.00	\$2,200.00
101	51800	409 CRUSHED STONE (County Parking Lot/Dog Park/Blueway)	\$500.00	\$0.00	\$3,000.00
101	51800	410 CUSTODIAL SUPPLIES	\$2,000.00	\$3,000.00	\$5,000.00
101	51800	412 DIESEL FUEL	\$250.00	\$100.00	\$500.00
101	51800	420 FERTILIZER, LIME, CHEMICALS & SEED	\$0.00	\$0.00	\$1,000.00
101	51800	422 FOOD SUPPLIES (Inmate Lunches/Leadership Meetings/Misc. Special Meals)	\$2,000.00	\$1,000.00	\$2,500.00
101	51800	422 XMAS-FOOD SUPPLIES (Employee Christmas Dinner/Christmas Hams)	\$3,000.00	\$6,000.00	\$7,100.00
101	51800	425 GASOLINE	\$5,000.00	\$5,500.00	\$6,000.00
101	51800	427 ICE/WATER	\$1,300.00	\$1,400.00	\$1,400.00
101	51800	435 OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00
101	51800	442 PROPANE GAS	\$100.00	\$100.00	\$100.00
101	51800	450 TIRES AND TUBES	\$1,000.00	\$1,000.00	\$1,000.00
101	51800	451 UNIFORMS	\$500.00	\$500.00	\$1,000.00
101	51800	452 UTILITIES	\$26,000.00	\$28,000.00	\$28,500.00
101	51800	599 OTHER CHARGES	\$1,000.00	\$2,000.00	\$5,000.00
101	51800	707 BUILDING IMPROVEMENTS	\$2,500.00	\$1,000.00	\$5,000.00
101	51800	716 LAW ENFORCEMENT EQUIPMENT (Courthouse Security)	\$300.00	\$100.00	\$300.00
101	51800	717 MAINTENANCE EQUIPMENT	\$1,000.00	\$2,000.00	\$5,000.00
101	51800	719 OFFICE EQUIPMENT	\$500.00	\$500.00	\$500.00
101	51800	734 DISABILITIES ACT IMPROVEMENTS (ADA Plan - Need to Show Progress)	\$0.00	\$1,500.00	\$5,000.00
TOTAL COUNTY BUILDINGS			\$290,509.00	\$315,187.00	\$370,205.00
OTHER FACILITIES (WAR MEMORIAL BUILDING)					

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	51810	307	COMMUNICATION	\$3,000.00	\$3,800.00	\$4,500.00
101	51810	334	MAINTENANCE AGREEMENTS	\$600.00	\$600.00	\$600.00
101	51810	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$3,000.00	\$3,000.00	\$4,500.00
101	51810	336	MAINTENANCE AND REPAIR SERVICES-EQUIPMENT	\$0.00	\$0.00	\$2,500.00
101	51810	347	PEST CONTROL	\$700.00	\$700.00	\$700.00
101	51810	399	OTHER CONTRACTED SERVICES	\$500.00	\$500.00	\$500.00
101	51810	410	CUSTODIAL SUPPLIES	\$1,000.00	\$1,000.00	\$1,000.00
101	51810	452	UTILITIES	\$8,000.00	\$10,500.00	\$10,000.00
101	51810	599	OTHER CHARGES	\$500.00	\$500.00	\$500.00
101	51810	712	HEATING AND AIR CONDITIONING EQUIPMENT	\$0.00	\$0.00	\$1,000.00
			TOTAL OTHER FACILITIES	\$17,300.00	\$20,600.00	\$25,800.00
			OTHER GENERAL ADMINISTRATION (JUSTICE CENTER)			
101	51900	166	CUSTODIAL PERSONNEL	\$18,018.00	\$18,919.00	\$19,865.00
101	51900	307	COMMUNICATION	\$4,550.00	\$20,000.00	\$7,500.00
101	51900	332	LEGAL NOTICES, RECORDING AND COURT COST	\$100.00	\$100.00	\$100.00
101	51900	334	MAINTENANCE AGREEMENTS	\$0.00	\$1,500.00	\$1,500.00
101	51900	335	MAINTENANCE AND REPAIR SERVICES BUILDING	\$2,000.00	\$1,000.00	\$1,000.00
101	51900	347	PEST CONTROL	\$1,100.00	\$1,100.00	\$1,000.00
101	51900	359	DISPOSAL FEES	\$240.00	\$240.00	\$240.00
101	51900	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$100.00
101	51900	410	CUSTODIAL SUPPLIES	\$1,000.00	\$1,300.00	\$1,300.00
101	51900	452	UTILITIES	\$11,000.00	\$18,000.00	\$12,000.00
101	51900	599	OTHER CHARGES	\$500.00	\$1,000.00	\$500.00
101	51900	707	BUILDING IMPROVEMENTS	\$1,000.00	\$0.00	\$500.00
101	51900	712	HEATING AND AIR CONDITIONING EQUIPMENT	\$0.00	\$1,000.00	\$500.00
			TOTAL OTHER GENERAL ADMINISTRATION	\$39,508.00	\$64,159.00	\$46,105.00
			TOTAL GENERAL ADMINISTRATION	\$975,054.00	\$1,054,774.75	\$1,145,266.00
52000			FINANCE			
			PROPERTY ASSESSOR'S OFFICE			
101	52300	101	COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	52300	103	ASSISTANT(S)	\$28,195.00	\$29,605.00	\$31,086.00
101	52300	169	PART TIME PERSONNEL	\$0.00	\$0.00	\$15,000.00
101	52300	305	AUDIT SERVICES	\$4,000.00	\$4,500.00	\$5,500.00
101	52300	317	DATA PROCESSING SERVICES	\$4,000.00	\$4,700.00	\$5,200.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	52300	320	DUES AND MEMBERSHIPS	\$1,050.00	\$1,050.00	\$1,050.00
101	52300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$350.00	\$350.00	\$700.00
101	52300	336	MAINTENANCE AND REPAIR SERVICES EQUIPMENT	\$800.00	\$800.00	\$1,200.00
101	52300	355	TRAVEL	\$1,200.00	\$1,500.00	\$1,500.00
101	52300	425	GASOLINE	\$1,500.00	\$1,750.00	\$2,000.00
101	52300	435	OFFICE SUPPLIES	\$1,500.00	\$2,000.00	\$2,000.00
101	52300	457	INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$500.00
101	52300	508	PREMIUMS ON CORPORATE SURETY BONDS	\$225.00	\$300.00	\$300.00
101	52300	718	MOTOR VEHICLES	\$500.00	\$500.00	\$500.00
101	52300	719	OFFICE EQUIPMENT	\$1,200.00	\$1,200.00	\$1,600.00
			TOTAL PROPERTY ASSESSOR'S OFFICE	\$126,916.00	\$134,971.00	\$159,388.00
			REAPPRAISAL PROGRAM			
101	52310	103	ASSISTANT(S)	\$28,735.00	\$31,072.00	\$32,881.00
101	52310	317	DATA PROCESSING SERVICES	\$2,800.00	\$3,400.00	\$3,750.00
101	52310	355	TRAVEL	\$600.00	\$750.00	\$1,000.00
101	52310	435	OFFICE SUPPLIES	\$500.00	\$750.00	\$750.00
101	52310	457	INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$200.00
			TOTAL REAPPRAISAL PROGRAM	\$32,635.00	\$35,972.00	\$38,581.00
			COUNTY TRUSTEE'S OFFICE			
101	52400	101	COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	52400	121	DATA PROCESSING PERSONNEL	\$29,916.00	\$31,412.00	\$32,983.00
101	52400	161	SECRETARY(S)	\$28,195.00	\$29,605.00	\$29,605.00
101	52400	317	DATA PROCESSING SERVICES	\$11,984.00	\$20,444.00	\$13,450.00
101	52400	320	DUES AND MEMBERSHIPS	\$650.00	\$688.00	\$688.00
101	52400	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$250.00	\$300.00	\$300.00
101	52400	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS	\$0.00	\$0.00	\$0.00
101	52400	349	PRINTING, STATIONERY AND FORMS	\$850.00	\$900.00	\$900.00
101	52400	399	OTHER CONTRACTED SERVICES	\$3,300.00	\$3,729.00	\$3,729.00
101	52400	435	OFFICE SUPPLIES	\$850.00	\$1,000.00	\$1,000.00
101	52400	508	PREMIUMS ON CORPORATE SURETY BONDS	\$1,811.00	\$1,811.00	\$1,811.00
101	52400	719	OFFICE EQUIPMENT	\$0.00	\$7,051.00	\$0.00
			TOTAL COUNTY TRUSTEE'S OFFICE	\$160,202.00	\$183,656.00	\$175,718.00
			COUNTY CLERK'S OFFICE			
101	52500	101	COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	52500	121	DATA PROCESSING PERSONNEL	\$28,404.00	\$30,000.00	\$31,500.00
101	52500	161	SECRETARY(S)	\$29,771.00	\$30,000.00	\$31,500.00
101	52500	169	PART TIME PERSONNEL (Expenditures will show in June '23)	\$15,000.00	\$15,000.00	\$15,750.00
101	52500	191	BOARD AND COMMITTEE MEMBERS FEES	\$350.00	\$350.00	\$350.00
101	52500	317	DATA PROCESSING SERVICES	\$12,000.00	\$12,000.00	\$14,000.00
101	52500	320	DUES AND MEMBERSHIPS	\$750.00	\$800.00	\$850.00
101	52500	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$150.00	\$150.00	\$150.00
101	52500	337	MAINTENANCE & REPAIR SERVICES OFFICE EQUIPMENT	\$500.00	\$500.00	\$525.00
101	52500	349	PRINTING, STATIONERY AND FORMS	\$300.00	\$300.00	\$300.00
101	52500	355	TRAVEL	\$400.00	\$300.00	\$300.00
101	52500	435	OFFICE SUPPLIES	\$700.00	\$700.00	\$800.00
101	52500	437	PERIODICALS	\$300.00	\$300.00	\$300.00
101	52500	719	OFFICE EQUIPMENT	\$400.00	\$400.00	\$400.00
			TOTAL COUNTY CLERK'S OFFICE	\$171,421.00	\$177,516.00	\$187,977.00
			TOTAL FINANCE	\$491,174.00	\$532,115.00	\$561,664.00
53000			ADMINISTRATION OF JUSTICE			
			CIRCUIT COURT			
101	53100	101	COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	53100	189	OTHER SALARIES & WAGES	\$4,841.00	\$4,841.00	\$5,083.00
101	53100	194	JURY AND WITNESS FEES	\$2,000.00	\$4,000.00	\$4,000.00
101	53100	317	DATA PROCESSING SERVICES	\$10,500.00	\$11,004.00	\$11,424.00
101	53100	320	DUES AND MEMBERSHIPS	\$900.00	\$900.00	\$950.00
101	53100	332	LEGAL NOTICES, RECORDING AND COURT COST	\$480.00	\$480.00	\$480.00
101	53100	349	PRINTING, STATIONERY AND FORMS	\$1,200.00	\$1,200.00	\$1,200.00
101	53100	435	OFFICE SUPPLIES	\$700.00	\$700.00	\$700.00
101	53100	508	PREMIUMS ON CORPORATE SURETY BONDS	\$98.00	\$98.00	\$98.00
			TOTAL CIRCUIT COURT	\$103,115.00	\$109,939.00	\$115,187.00
			GENERAL SESSIONS JUDGE			
101	53310	102	JUDGE(S) (MINIMUM REQUIRED BY STATE)	\$104,557.00	\$110,831.00	\$116,530.00
101	53310	123	GUIDANCE PERSONNEL	\$2,500.00	\$2,571.00	\$2,700.00
101	53310	161	SECRETARY(S)	\$2,336.00	\$2,404.00	\$2,525.00
101	53310	320	DUES AND MEMBERSHIPS	\$350.00	\$350.00	\$350.00
101	53310	349	PRINTING, STATIONERY AND FORMS	\$100.00	\$100.00	\$100.00
101	53310	355	TRAVEL	\$1,000.00	\$1,100.00	\$3,000.00
101	53310	435	OFFICE SUPPLIES	\$100.00	\$100.00	\$500.00
101	53310	437	PERIODICALS	\$100.00	\$100.00	\$100.00
			TOTAL GENERAL SESSIONS JUDGE	\$111,043.00	\$117,556.00	\$125,805.00
			GENERAL SESSIONS COURT CLERK			
101	53320	121	DATA PROCESSING PERSONNEL	\$58,020.00	\$60,921.00	\$63,968.00
101	53320	161	SECRETARY(S)	\$29,010.00	\$30,461.00	\$31,985.00
101	53320	169	PART TIME PERSONNEL	\$500.00	\$500.00	\$500.00
101	53320	317	DATA PROCESSING SERVICES	\$5,063.00	\$5,306.00	\$5,372.00
101	53320	330	LEASE AGREEMENT-COPIER	\$2,800.00	\$2,800.00	\$2,900.00
101	53320	349	PRINTING, STATIONERY AND FORMS	\$1,700.00	\$1,700.00	\$1,700.00
101	53320	355	TRAVEL	\$200.00	\$200.00	\$200.00
101	53320	399	OTHER CONTRACTED SERVICES	\$500.00	\$500.00	\$100.00
101	53320	435	OFFICE SUPPLIES	\$700.00	\$700.00	\$700.00
			TOTAL GENERAL SESSIONS COURT CLERK	\$98,493.00	\$103,088.00	\$107,425.00
			CHANCERY COURT			
101	53400	101	COUNTY OFFICIAL/ADMINISTRATIVE (Minimum Required by State)	\$82,396.00	\$86,716.00	\$91,252.00
101	53400	161	SECRETARY(S)	\$31,352.00	\$32,920.00	\$34,566.00
101	53400	196	IN-SERVICE TRAINING	\$300.00	\$300.00	\$300.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	53400	317 DATA PROCESSING SERVICES	\$7,500.00	\$7,860.00	\$8,976.00
101	53400	320 DUES AND MEMBERSHIPS	\$840.00	\$883.00	\$928.00
101	53400	330 LEASE AGREEMENTS-COPIER	\$2,200.00	\$2,200.00	\$2,200.00
101	53400	332 LEGAL NOTICES, RECORDING AND COURT COST	\$250.00	\$500.00	\$550.00
101	53400	349 PRINTING, STATIONERY AND FORMS	\$900.00	\$1,000.00	\$1,000.00
101	53400	355 TRAVEL	\$500.00	\$500.00	\$400.00
101	53400	399 OTHER CONTRACTED SERVICES	\$500.00	\$500.00	\$500.00
101	53400	411 DATA PROCESSING SUPPLIES	\$950.00	\$950.00	\$950.00
101	53400	435 OFFICE SUPPLIES	\$950.00	\$950.00	\$1,000.00
101	53400	437 PERIODICALS	\$450.00	\$450.00	\$550.00
101	53400	508 PREMIUMS ON CORPORATE SURETY BONDS	\$100.00	\$100.00	\$100.00
		TOTAL CHANCERY COURT	\$129,188.00	\$135,829.00	\$143,272.00
JUDICIAL COMMISSIONERS					
101	53700	105 DIRECTOR	\$16,370.00	\$17,189.00	\$18,049.00
101	53700	112 YOUTH SERVICE OFFICER	\$10,380.00	\$10,899.00	\$11,444.00
101	53700	169 PART TIME PERSONNEL	\$27,885.00	\$29,280.00	\$30,744.00
101	53700	320 DUES AND MEMBERSHIPS	\$375.00	\$375.00	\$400.00
101	53700	337 MAINTENANCE AND REPAIR OFFICE EQUIPMENT	\$100.00	\$100.00	\$100.00
101	53700	349 PRINTING, STATIONERY, FORMS	\$100.00	\$100.00	\$100.00
101	53700	355 TRAVEL	\$325.00	\$325.00	\$1,000.00
101	53700	435 OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00
		TOTAL JUDICIAL COMMISSIONERS	\$56,035.00	\$58,768.00	\$62,337.00
OTHER ADMINISTRATION OF JUSTICE (Mental Health Court Grant)					
101	53900	105 DIRECTOR (Program Director)	\$0.00	\$0.00	\$63,111.00
101	53900	200 BENEFITS & TAXES (GRANTS)	\$0.00	\$0.00	\$12,000.00
101	53900	189 OTHER SALARIES & WAGES	\$0.00	\$0.00	\$0.00
101	53900	307 COMMUNICATION	\$0.00	\$0.00	\$4,260.00
101	53900	320 DUES AND MEMBERSHIPS	\$0.00	\$0.00	\$380.00
101	53900	340 MEDICAL AND DENTAL SERVICES	\$0.00	\$0.00	\$2,650.00
101	53900	349 PRINTING, STATIONARY, FORMS	\$0.00	\$0.00	\$500.00
101	53900	355 TRAVEL	\$0.00	\$0.00	\$10,190.00
101	53900	435 OFFICE SUPPLIES	\$0.00	\$0.00	\$6,900.00
101	53900	599 OTHER CHARGES	\$0.00	\$0.00	\$4,000.00
		TOTAL JUDICIAL COMMISSIONERS	\$0.00	\$0.00	\$103,991.00
		TOTAL ADMINISTRATION OF JUSTICE	\$497,874.00	\$525,180.00	\$558,026.00
54000		PUBLIC SAFETY			
SHERIFF'S DEPARTMENT					
101	54110	101 COUNTY OFFICIAL/ADMINISTRATIVE	\$90,636.00	\$95,388.00	\$100,377.00
101	54110	105 SUPERVISOR/DIRECTOR (1 Chief Deputy @ \$26.70/hr - Requested)	\$0.00	\$47,666.17	\$56,027.00
101	54110	106 DEPUTIES (Currently 9 Deputies) (10 Deputies Requested for FY 23-24)	\$348,941.00	\$366,389.00	\$427,440.00
101	54110	108 INVESTIGATOR (2 @ \$22.49/hour)	\$44,554.00	\$46,782.00	\$98,244.00
101	54110	109 CAPTAINS (2 at \$23.72/hr in FY 22-23) (1 @ \$25.61 per hour FY 23-24)	\$98,676.00	\$57,497.83	\$54,396.00
101	54110	110 LIEUTENANT (1 at \$22.38/hr in FY 22-23) (1 @ \$24.17/hr in FY 23-24)	\$46,551.00	\$48,879.00	\$51,323.00
101	54110	115 SERGEANTS (3 at \$21.05/hr in FY 22-23) (2 @ \$22.73/hr in FY 23-24)	\$131,352.00	\$137,920.00	\$96,545.00
101	54110	123 CORPORAL-GUIDANCE PERSONNEL (1 at \$19.90/hr FY 22-23) (1@ \$21.28 23-24)	\$40,997.00	\$43,047.00	\$45,200.00
101	54110	140 SALARY SUPPLEMENTS (POST Certified Supplement)	\$12,000.00	\$12,800.00	\$11,200.00
101	54110	160 GUARDS (Justice Center Sec. Guard -- Joey Potts @ 2,550 hrs @ \$17.28/hr FY 23-24)	\$40,800.00	\$42,840.00	\$41,278.00
101	54110	161 SECRETARIES (1 @ 24hrs/wk & 1 @ 16hrs/wk & 1 @ 32 hrs/wk, all @ \$17.01/hr)	\$39,312.00	\$61,917.00	\$57,776.00
101	54110	169 PART-TIME PERSONNEL (1 Part-time Deputy @ 416 hours)	\$35,520.00	\$37,296.00	\$8,142.00
101	54110	189 OTHER SALARIES (Accrued Comp Time, Vacations & Holidays/Etc.)	\$18,000.00	\$25,000.00	\$25,000.00
101	54110	196 IN-SERVICE TRAINING	\$2,070.00	\$2,070.00	\$2,070.00
101	54110	302 ADVERTISING	\$500.00	\$500.00	\$500.00
101	54110	307 COMMUNICATION	\$3,000.00	\$12,000.00	\$5,000.00
101	54110	309 CONTRACTS WITH GOVERNMENT AGENCIES	\$1,235.00	\$500.00	\$1,035.00
101	54110	311 CONTRACTS WITH OTHER SCHOOL SY	\$250.00	\$250.00	\$250.00
101	54110	312 CONTRACTS WITH PRIVATE AGENCIES	\$840.00	\$1,000.00	\$1,000.00
101	54110	320 DUES AND MEMBERSHIPS	\$2,305.00	\$2,205.00	\$2,205.00
101	54110	322 EVALUATION AND TESTING	\$2,100.00	\$1,000.00	\$750.00
101	54110	330 OPERATING LEASE PAYMENTS	\$2,250.00	\$5,000.00	\$3,720.00
101	54110	332 LEGAL NOTICES, RECORDING AND COURT COST	\$200.00	\$200.00	\$200.00
101	54110	333 LICENSES	\$100.00	\$135.00	\$75.00
101	54110	334 MAINTENANCE AGREEMENTS (Mapletronics Technology Retainer Fee)	\$0.00	\$25,500.00	\$0.00
101	54110	335 MAINTENANCE AND REPAIR SERVICE - BUILDING	\$0.00	\$7,500.00	\$2,500.00
101	54110	336 MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$0.00	\$2,000.00	\$1,000.00
101	54110	338 MAINTENANCE AND REPAIR SERVICE- VEHICLES	\$10,000.00	\$20,000.00	\$15,000.00
101	54110	349 PRINTING, STATIONERY AND FORMS	\$1,000.00	\$1,000.00	\$1,000.00
101	54110	353 TOWING SERVICES	\$300.00	\$300.00	\$300.00
101	54110	355 TRAVEL	\$4,000.00	\$5,000.00	\$3,500.00
101	54210	359 DISPOSAL FEE (Solid Waste \$140 / QTR)	\$0.00	\$0.00	\$560.00
101	54110	399 OTHER CONTRACTED SERVICES	\$3,500.00	\$3,500.00	\$3,500.00
101	54110	425 GASOLINE	\$64,000.00	\$67,000.00	\$65,000.00
101	54110	427 ICE/WATER	\$500.00	\$300.00	\$0.00
101	54110	435 OFFICE SUPPLIES	\$5,000.00	\$5,000.00	\$2,000.00
101	54110	437 PERIODICALS	\$100.00	\$100.00	\$100.00
101	54110	450 TIRES AND TUBES	\$5,000.00	\$6,000.00	\$7,500.00
101	54110	451 UNIFORMS	\$8,000.00	\$6,500.00	\$6,500.00
101	54110	452 UTILITIES (MLConnect, Etc.)	\$0.00	\$3,468.00	\$0.00
101	54110	457 INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$1,500.00
101	54110	508 PREMIUMS ON CORPORATE SURETY BONDS	\$1,350.00	\$1,350.00	\$1,500.00
101	54110	515 LIABILITY CLAIM	\$1,500.00	\$1,500.00	\$1,000.00
101	54110	524 IN SERVICE/STAFF DEVELOPMENT	\$9,900.00	\$17,000.00	\$10,000.00
101	54110	599 OTHER CHARGES	\$2,500.00	\$1,500.00	\$1,000.00
101	54110	716 LAW ENFORCEMENT EQUIPMENT	\$12,000.00	\$10,000.00	\$10,000.00
101	54110	718 MOTOR VEHICLES (Mayor Proposal - Cut \$50K here and use ARPA \$ Instead)	\$0.00	\$50,000.00	\$50,000.00
101	54110	719 OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00
		TOTAL SHERIFF'S DEPARTMENT	\$1,090,839.00	\$1,282,800.00	\$1,273,213.00
DRUG ENFORCEMENT					
101	54150	189 OTHER SALARIES AND WAGES	\$4,000.00	\$6,000.00	\$6,000.00
101	54150	357 VETERINARY SERVICES	\$500.00	\$1,000.00	\$1,000.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	54150	422	FOOD SUPPLIES	\$600.00	\$1,000.00	\$1,000.00
101	54150	599	OTHER CHARGES	\$1,750.00	\$1,000.00	\$1,000.00
101	54150	716	LAW ENFORCEMENT EQUIPMENT	\$2,000.00	\$2,500.00	\$2,000.00
TOTAL DRUG ENFORCEMENT				\$8,850.00	\$11,500.00	\$11,000.00
ADMINISTRATION OF THE SEXUAL OFFENDER						
101	54160	337	MAINTENANCE AND REPAIR SERVICES OFFICE	\$500.00	\$500.00	\$500.00
TOTAL ADMINISTRATION OF THE SEXUAL OFFENDER				\$500.00	\$500.00	\$500.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION 5% Pay Increase
			JAIL			
101	54210	101	COUNTY OFFICIAL/ADMINISTRATIVE (Workhouse Administrator)	\$6,000.00	\$10,000.00	\$8,500.00
101	54210	105	SUPERVISOR/DIRECTOR (2 @ 23.95 per hr) (FY 23-24 2 Jail Admin @ \$25.61/hr)	\$98,676.00	\$103,610.00	\$108,791.00
101	54210	109	CAPTAINS (1 at \$18.00 per hour) ** (FY 23-24 - 1 @ \$19.44/hr)	\$37,440.00	\$39,312.00	\$41,278.00
101	54210	110	LIEUTENANTS (1 at \$17.50/hr for 2080 hrs) ** (FY 23-24 - LT @ \$18.90/hr)	\$36,400.00	\$38,220.00	\$40,131.00
101	54210	115	SERGEANTS (3 at \$17.00/hr for 2080 hrs) ** (4 @ \$18.35/hr)	\$106,080.00	\$148,512.00	\$155,938.00
101	54210	123	CORP-GUIDANCE PERSONNEL (2 at \$16.50/hr for 2080 hrs)	\$68,640.00	\$0.00	\$0.00
101	54210	160	GUARDS - FULL TIME (22 at \$16.80/hr for 2080 hrs) (Currently 18 at \$732,160)	\$599,040.00	\$768,768.00	\$807,207.00
101	54210	161	SECRETARY(S) (1 FT at \$15.75/hr now) (1 FT at \$16/hr now)	\$39,312.00	\$69,342.00	\$72,821.00
101	54210	167	MAINTENANCE PERSONNEL (1 PT @ 32 hrs/\$16.50/hr - Certified - Rate Same as CO)	\$36,192.00	\$27,456.00	\$29,353.00
101	54210	169	PART TIME PERSONNEL (39 hrs per week @ \$16.00 per hr)	\$22,620.00	\$0.00	\$0.00
101	54210	189	OTHER SALARIES (Vacation / Holidays / Comp Time)	\$30,000.00	\$50,000.00	\$40,000.00
101	54210	196	IN-SERVICE TRAINING	\$3,500.00	\$2,000.00	\$2,000.00
101	54210	307	COMMUNICATION	\$1,250.00	\$1,200.00	\$1,620.00
101	54210	309	CONTRACTS WITH GOVERNMENT AGENCIES	\$75,000.00	\$35,000.00	\$5,680.00
101	54210	312	CONTRACTS WITH PRIVATE AGENCIES	\$8,500.00	\$18,500.00	\$18,500.00
101	54210	314	CONTRACTS WITH PUBLIC CARRIERS (Moving Out of State Inmates, Etc)	\$1,000.00	\$2,000.00	\$3,300.00
101	54210	320	DUES AND MEMBERSHIPS	\$470.00	\$620.00	\$470.00
101	54210	322	EVALUATION AND TESTING (Psychological Evaluations)	\$15,000.00	\$5,000.00	\$3,000.00
101	54210	330	OPERATING LEASE PAYMENTS	\$1,750.00	\$3,600.00	\$4,920.00
101	54210	334	MAINTENANCE AGREEMENTS (Mapletronics IT Contract - Includes LCSD Top)	\$25,500.00	\$0.00	\$43,298.00
101	54210	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$15,000.00	\$12,000.00	\$15,000.00
101	54210	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$5,000.00	\$3,500.00	\$5,000.00
101	54210	338	MAINTENANCE AND REPAIR SERVICE- VEHICLES	\$5,000.00	\$10,000.00	\$5,000.00
101	54210	340	MEDICAL AND DENTAL SERVICES	\$450,000.00	\$700,000.00	\$528,245.00
101	54210	347	PEST CONTROL	\$1,500.00	\$3,000.00	\$2,808.00
101	54210	349	PRINTING, STATIONERY AND FORMS	\$2,000.00	\$2,000.00	\$1,000.00
101	54210	355	TRAVEL	\$5,000.00	\$5,000.00	\$3,500.00
101	54210	359	DISPOSAL FEE (Solid Waste - \$140 QTR)	\$560.00	\$560.00	\$560.00
101	54210	399	OTHER CONTRACTED SERVICES (Eagle Livescan, RotoRooter, State, Etc)	\$2,000.00	\$3,000.00	\$16,990.00
101	54210	410	CUSTODIAL SUPPLIES	\$17,500.00	\$25,000.00	\$28,000.00
101	54210	413	DRUGS AND MEDICAL SUPPLIES	\$4,000.00	\$5,000.00	\$2,500.00
101	54210	422	FOOD SUPPLIES (Based on 100 inmates/Day)	\$240,000.00	\$350,000.00	\$240,000.00
101	54210	425	GASOLINE	\$6,000.00	\$8,000.00	\$8,000.00
101	54210	427	ICE/WATER	\$1,000.00	\$1,000.00	\$1,300.00
101	54210	435	OFFICE SUPPLIES	\$2,750.00	\$10,000.00	\$10,000.00
101	54210	441	PRISONERS CLOTHING	\$5,000.00	\$5,000.00	\$5,000.00
101	54210	450	TIRES AND TUBES	\$3,000.00	\$2,000.00	\$2,000.00
101	54210	451	UNIFORMS	\$8,000.00	\$8,000.00	\$8,000.00
101	54210	452	UTILITIES	\$50,000.00	\$98,796.00	\$95,796.00
101	54210	453	VEHICLE PARTS	\$2,500.00	\$1,500.00	\$1,000.00
101	54210	457	INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$0.00
101	54210	599	OTHER CHARGES	\$5,000.00	\$3,000.00	\$2,000.00
101	54210	712	HEATING AND AIR CONDITIONING EQUIPMENT (Annual Service Agreement)	\$2,500.00	\$5,000.00	\$5,500.00
101	54210	716	LAW ENFORCEMENT EQUIPMENT	\$2,500.00	\$2,500.00	\$3,000.00
101	54210	717	MAINTENANCE EQUIPMENT	\$1,500.00	\$2,000.00	\$2,000.00
101	54210	718	MOTOR VEHICLES	\$0.00	\$0.00	\$0.00
			TOTAL JAIL	\$2,049,680.00	\$2,588,996.00	\$2,379,006.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
CORRECTIONAL INCENTIVE PROGRAM IMPROVEMENT (TCI Training Grant - Jail)						
101	54230	435	OFFICE SUPPLIES	\$0.00	\$3,000.00	\$0.00
101	54230	716	LAW ENFORCEMENT EQUIPMENT	\$0.00	\$12,000.00	\$0.00
TOTAL JUVENILE SERVICES				\$0.00	\$15,000.00	\$0.00
JUVENILE SERVICES						
101	54240	312	CONTRACTS WITH PRIVATE AGENCIES	\$1,000.00	\$500.00	\$53,000.00
TOTAL JUVENILE SERVICES				\$1,000.00	\$500.00	\$53,000.00
FIRE PREVENTION AND CONTROL						
101	54310	189	OTHER SALARIES AND WAGES	\$11,000.00	\$11,000.00	\$11,000.00
101	54310	312	CONTRACTS WITH PRIVATE AGENCIES	\$19,000.00	\$19,000.00	\$19,000.00
101	54310	332	LEGAL NOTICES, RECORDING AND COURT COST	\$100.00	\$100.00	\$100.00
101	54310	335	MAINTENANCE AND REPAIR SERVICES-BUILDING	\$100.00	\$100.00	\$100.00
101	54310	452	UTILITIES	\$6,500.00	\$13,100.00	\$12,850.00
101	54310	502	EOC-BUILDING AND CONTENTS INSURANCE	\$2,500.00	\$2,500.00	\$2,500.00
TOTAL FIRE PREVENTION AND CONTROL				\$39,200.00	\$45,800.00	\$45,550.00
CIVIL DEFENSE/EMERGENCY MANAGEMENT						
101	54410	105	SUPERVISOR/DIRECTOR	\$22,163.00	\$23,272.00	\$24,436.00
101	54410	148	DISPATCHERS (Overall Split by City / County / 911 Board - This is County's 1/3)	\$151,200.00	\$158,760.00	\$158,160.00
101	54410	307	COMMUNICATION-RADIO TOWER	\$1,500.00	\$4,500.00	\$1,500.00
101	54410	332	LEGAL NOTICES, RECORDINGS, AND COURT COST	\$0.00	\$0.00	\$0.00
101	54410	334	MAINTENANCE AGREEMENTS	\$2,000.00	\$2,000.00	\$2,000.00
101	54410	336	MAINTENANCE AND REPAIR SERVICES - EQUIP	\$1,500.00	\$1,500.00	\$1,500.00
101	54410	338	MAINTENANCE AND REPAIR SERVICES - VEHICLE	\$0.00	\$2,500.00	\$1,000.00
101	54410	339	MATCHING SHARE	\$2,500.00	\$13,000.00	\$12,000.00
101	54410	355	TRAVEL	\$5,000.00	\$0.00	\$500.00
101	54410	399	OTHER CONTRACTED SERVICES	\$8,660.00	\$11,360.00	\$10,825.00
101	54410	425	GASOLINE	\$1,000.00	\$1,500.00	\$1,500.00
101	54410	435	OFFICE SUPPLIES	\$1,500.00	\$750.00	\$500.00
101	54410	450	TIRES AND TUBES	\$500.00	\$500.00	\$500.00
101	54410	452	UTILITIES	\$1,500.00	\$2,000.00	\$1,750.00
101	54410	718	MOTOR VEHICLES	\$57,930.00	\$0.00	\$0.00
101	54410	719	OFFICE EQUIPMENT	\$500.00	\$500.00	\$500.00
TOTAL CIVIL DEFENSE				\$257,453.00	\$222,142.00	\$216,671.00
COUNTY CORONER/MEDICAL EXAMINER						
101	54610	101	COUNTY OFFICIAL/ADMINISTRATIVE (From \$300 to \$350 per month)	\$2,309.00	\$3,600.00	\$4,200.00
101	54610	340	MEDICAL AND DENTAL	\$20,000.00	\$10,000.00	\$20,000.00
101	54610	508	PREMIUMS ON CORPORATE SURETY BONDS	\$100.00	\$100.00	\$100.00
TOTAL COUNTY CORONER/MEDICAL EXAMINER				\$22,409.00	\$13,700.00	\$24,300.00
PUBLIC SAFETY GRANTS PROGRAM (OCJP Evidence Based Grant)						
101	54710	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00	\$0.00	\$125,000.00
101	54710	355	TRAVEL	\$0.00	\$0.00	\$23,000.00
101	54710	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00
101	54710	435	OFFICE SUPPLIES	\$0.00	\$0.00	\$34,500.00
TOTAL COUNTY CORONER/MEDICAL EXAMINER				\$0.00	\$0.00	\$182,500.00
OTHER PUBLIC SAFETY (Violent Crime Intervention Fund -VCIF- Grant)						
101	54900	170	SCHOOL RESOURCE OFFICERS (State Grant for \$75K Each - This Covers Extras)	\$82,950.00	\$8,000.00	\$16,000.00
101	54900	309	CONTRACTS WITH GOV AGENCIES (21st District Recovery Court)	\$8,400.00	\$8,400.00	\$0.00
101	54900	716	LAW ENFORCEMENT EQUIPMENT (VCIF Grant FY 23-24)	\$0.00	\$0.00	\$0.00
TOTAL OTHER PUBLIC SAFETY				\$91,350.00	\$16,400.00	\$16,000.00
TOTAL PUBLIC SAFETY				\$3,561,281.00	\$4,197,338.00	\$4,201,740.00
55000	PUBLIC HEALTH AND WELFARE					
LOCAL HEALTH DEPARTMENT						
101	55110	166	CUSTODIAL PERSONNEL	\$5,460.00	\$6,000.00	\$6,000.00
101	55110	307	COMMUNICATION	\$2,600.00	\$3,000.00	\$8,000.00
101	55110	316	CONTRIBUTIONS TO STATE OF TENNESSEE (Required)	\$9,532.00	\$9,532.00	\$11,532.00
101	55110	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$0.00	\$0.00	\$200.00
101	55110	335	MAINTENANCE AND REPAIR SERVICE BUILDING	\$500.00	\$500.00	\$800.00
101	55110	335	MAINTENANCE AND REPAIR SERVICE BUILDING GRNT	\$0.00	\$0.00	\$1,000.00
101	55110	399	OTHER CONTRACTED SERVICES	\$500.00	\$500.00	\$500.00
101	55110	410	CUSTODIAL SUPPLIES	\$350.00	\$350.00	\$350.00
101	55110	435	OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00
101	55110	437	PERIODICALS	\$200.00	\$200.00	\$375.00
101	55110	452	UTILITIES	\$9,000.00	\$9,000.00	\$10,000.00
101	55110	599	OTHER CHARGES	\$3,500.00	\$1,000.00	\$500.00
101	55110	599	TOBACCO	\$0.00	\$0.00	\$0.00
101	55110	712	HEATING AND AIR CONDITIONING EQUIPMENT	\$0.00	\$0.00	\$0.00
TOTAL LOCAL HEALTH CENTER				\$32,142.00	\$30,582.00	\$39,757.00
RABIES AND ANIMAL CONTROL						
101	55120	357	VETERINARY SERVICES	\$0.00	\$0.00	\$0.00
101	55120	399	OTHER CONTRACTED SERVICES	\$1,200.00	\$1,200.00	\$1,200.00
101	55120	401	ANIMAL AND FOOD SUPPLIES	\$2,000.00	\$2,000.00	\$2,000.00
101	55120	425	GASOLINE	\$1,000.00	\$500.00	\$1,000.00
101	55120	452	UTILITIES	\$1,300.00	\$2,600.00	\$3,000.00
TOTAL RABIES AND ANIMAL CONTROL				\$5,500.00	\$6,300.00	\$7,200.00
AMBULANCE/EMERGENCY MEDICAL SERVICES						
101	55130	312	CONTRACTS WITH PRIVATE AGENCIES (Maury Regional Ambulance Service)	\$145,000.00	\$399,000.00	\$472,500.00
101	55130	732	BUILDING PURCHASES	\$0.00	\$0.00	\$0.00
TOTAL AMBULANCE/EMERGENCY MEDICAL				\$145,000.00	\$399,000.00	\$472,500.00
ALCOHOL AND DRUG PROGRAMS						
101	55170	332	LEGAL NOTICES, REORDING AND COURT COSTS-OPI	\$0.00	\$65.00	\$0.00
TOTAL ALCOHOL AND DRUG PROGRAMS				\$0.00	\$65.00	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND# ACCT.# OBJ

FY 22-23
Budget

FY 23-24
Budget

FY 24-25
COMMISSION

OTHER LOCAL HEALTH SERVICES (CARES ACT GRANT FY25)

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	55190	116	TEACHERS	\$2,000.00	\$100.00	\$0.00
101	55190	201	SOCIAL SECURITY	\$600.00	\$100.00	\$0.00
101	55190	332	LEGAL NOTICES	\$0.00	\$0.00	\$200.00
101	55190	349	PRINTING, STATIONERY AND FORMS	\$100.00	\$100.00	\$0.00
101	55190	355	TRAVEL	\$100.00	\$100.00	\$0.00
101	55190	437	PERIODICALS	\$0.00	\$100.00	\$0.00
101	55190	499	OTHER SUPPLIES AND MATERIAL	\$100.00	\$100.00	\$0.00
101	55190	599	OTHER CHARGES	\$100.00	\$100.00	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	55190	707	BUILDING IMPROVEMENTS	\$100.00	\$0.00	\$99,800.00
			TOTAL OTHER LOCAL HEALTH SERVICES	\$3,100.00	\$700.00	\$100,000.00
REGIONAL MENTAL HEALTH CENTER						
101	55310	316	CONTRIBUTIONS (Centerstone, Davis House, The Shelter)	\$15,000.00	\$10,000.00	\$5,000.00
			TOTAL REGIONAL MENTAL HEALTH CENTER	\$15,000.00	\$10,000.00	\$5,000.00
OTHER LOCAL WELFARE SERVICES (Local Health Grant)						
101	55590	131	MEDICAL PERSONNEL (LPN - Qualls)	\$0.00	\$0.00	\$39,192.00
101	55590	163	EDUCATION ASSISTANTS (Public Health Educator - Hinson)	\$0.00	\$0.00	\$43,356.00
101	55590	169	PART TIME PERSONNEL	\$0.00	\$0.00	\$6,041.00
101	55590	189	OTHER SALARIES & WAGES (to be used for any approved salary increases)	\$0.00	\$0.00	\$8,715.00
101	55590	200	BENEFITS & TAXES (GRANTS)	\$0.00	\$0.00	\$31,647.00
101	55590	320	DUES & MEMBERSHIPS	\$0.00	\$0.00	\$0.00
101	55590	340	MEDICAL AND DENTAL SERVICES	\$0.00	\$0.00	\$250.00
101	55590	349	PRINTING, STATIONERY AND FORMS	\$0.00	\$0.00	\$250.00
101	55590	355	TRAVEL	\$0.00	\$0.00	\$5,000.00
101	55590	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$1,300.00
101	55590	435	OFFICE SUPPLIES	\$0.00	\$0.00	\$1,000.00
101	55590	599	OTHER CHARGES	\$0.00	\$0.00	\$0.00
			TOTAL OTHER LOCAL WELFARE SERVICES	\$0.00	\$0.00	\$136,751.00
SANITATION EDUCATION/INFORMATION (Litter Grant)						
101	55720	189	OTHER SALARIES & WAGES	\$37,128.00	\$38,085.00	\$36,000.00
101	55720	302	ADVERTISING	\$0.00	\$0.00	\$0.00
101	55720	336	MAINTENANCE AND REPAIR SERVICES - EQUIPMENT	\$0.00	\$0.00	\$500.00
101	55720	422	FOOD SUPPLIES	\$0.00	\$0.00	\$0.00
101	55720	425	GASOLINE	\$0.00	\$0.00	\$2,500.00
101	55720	429	INSTRUCTIONAL SUPPLIES	\$8,840.00	\$8,840.00	\$8,840.00
101	55720	450	TIRES & TUBES	\$0.00	\$0.00	\$0.00
101	55720	599	OTHER CHARGES	\$6,360.00	\$6,360.00	\$1,260.00
			TOTAL SANITATION EDUCATION/INFORMATION	\$52,328.00	\$53,285.00	\$49,100.00
(FY 24 used as Mental Health Transport Grant)						
OTHER PUBLIC HEALTH AND WELFARE (Healthy Built Grant TDH)						No MHT Grant FY 25
101	55900	716	LAW ENFORCEMENT EQUIPMENT	\$0.00	\$7,041.92	\$0.00
101	55900	718	MOTOR VEHICLES	\$44,683.00	\$27,256.00	\$0.00
101	55900	790	OTHER EQUIPMENT (PLAYGROUND EQUIPMENT)	\$0.00	\$0.00	\$50,000.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$44,683.00	\$34,297.92	\$0.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$297,753.00	\$534,229.92	\$810,308.00
56000 SOCIAL, CULTURAL AND RECREATIONAL						
SENIOR CITIZENS ASSISTANCE						
101	56300	316	CONTRIBUTIONS	\$6,000.00	\$6,000.00	\$6,000.00
			TOTAL SENIOR CITIZENS ASSISTANCE	\$6,000.00	\$6,000.00	\$6,000.00
LIBRARIES						
101	56500	103	ASSISTANT(S)	\$27,846.00	\$29,239.00	\$30,701.00
101	56500	105	SUPERVISOR/DIRECTOR	\$38,235.00	\$40,147.00	\$42,155.00
101	56500	169	PART TIME PERSONNEL	\$27,476.00	\$28,850.00	\$30,293.00
101	56500	307	COMMUNICATION	\$3,537.00	\$3,780.00	\$3,780.00
101	56500	307	TOP GRANT - COMMUNICATION	\$0.00	\$0.00	\$6,067.00
101	56500	320	DUES & MEMBERSHIP	\$384.00	\$718.00	\$718.00
101	56500	334	MAINTENANCE AGREEMENTS	\$441.00	\$441.00	\$441.00
101	56500	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$800.00	\$1,000.00	\$500.00
101	56500	336	MAINTENANCE AND REPAIR EQUIPMENT	\$100.00	\$100.00	\$100.00
101	56500	340	MEDICAL DRUG TEST (MEDICAL & DENTAL SERVICES)	\$0.00	\$0.00	\$0.00
101	56500	347	PEST CONTROL	\$336.00	\$336.00	\$336.00
101	56500	355	TRAVEL	\$1,400.00	\$1,600.00	\$1,100.00
101	56500	359	DISPOSAL FEES	\$240.00	\$240.00	\$240.00
101	56500	399	OTHER CONTRACTED SERVICES (ILS Fee Increase)	\$3,045.00	\$3,575.00	\$3,698.00
101	56500	427	ICE	\$350.00	\$350.00	\$350.00
101	56500	432	LIBRARY BOOKS/MEDIA (Cost Increase)	\$13,500.00	\$13,500.00	\$14,000.00
101	56500	432	FINRA GRANT	\$0.00	\$0.00	\$5,000.00
101	56500	435	OFFICE SUPPLIES	\$1,650.00	\$1,650.00	\$1,800.00
101	56500	437	PERIODICALS	\$1,400.00	\$1,400.00	\$1,400.00
101	56500	452	UTILITIES	\$8,000.00	\$7,500.00	\$7,000.00
101	56500	457	INSERVICE/STAFF DEVELOPMENT	\$0.00	\$0.00	\$0.00
101	56500	599	GRNT-OTHER CHARGES	\$4,000.00	\$0.00	\$3,010.00
101	56500	599	GRNT-ARCHIVE	\$0.00	\$0.00	\$3,010.00
101	56500	599	LSTA GRANT	\$0.00	\$0.00	\$4,300.00
101	56500	719	OFFICE EQUIPMENT	\$1,000.00	\$1,000.00	\$500.00
			TOTAL LIBRARIES	\$133,740.00	\$135,426.00	\$160,499.00
PARKS AND FAIR BOARDS						
101	56700	103	ASSISTANT	\$22,736.52	\$24,079.00	\$0.00
101	56700	105	SUPERVISOR/DIRECTOR	\$38,550.72	\$39,323.00	\$0.00
101	56700	160	GUARDS	\$0.00	\$0.00	\$0.00
101	56700	166	CUSTODIAL PERSONNEL	\$0.00	\$0.00	\$0.00
101	56700	168	TEMPORARY PERSONNEL (Pool Workers, Etc.)	\$21,165.53	\$21,000.00	\$5,000.00
101	56700	169	PART-TIME PERSONNEL	\$22,736.52	\$0.00	\$0.00
101	56700	305	AUDIT SERVICES	\$0.00	\$150.00	\$0.00
101	56700	307	COMMUNICATION	\$4,066.55	\$3,600.00	\$0.00
101	56700	317	DATA PROCESSING SERVICES	\$400.00	\$400.00	\$0.00
101	56700	320	DUES AND MEMBERSHIPS	\$0.00	\$100.00	\$0.00
101	56700	332	LEGAL NOTICES, RECORDING AND COURT COST	\$34.00	\$100.00	\$0.00
101	56700	335	MAINTENANCE & REPAIR SERVICES BUILDING	\$2,048.92	\$2,000.00	\$0.00
101	56700	336	MAINTENANCE & REPAIR SERVICES EQUIPMENT	\$744.79	\$1,000.00	\$0.00
101	56700	340	MEDICAL AND DENTAL SERVICES	\$300.00	\$300.00	\$0.00
101	56700	349	PRINTING STATIONARY AND FORMS	\$0.00	\$200.00	\$0.00
101	56700	359	DISPOSAL	\$576.50	\$500.00	\$0.00
101	56700	361	PERMITS	\$340.00	\$350.00	\$0.00
101	56700	399	OTHER CONTRACTED SERVICES	\$2,800.00	\$2,800.00	\$0.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ	FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	56700	409	\$0.00	\$500.00	\$0.00
101	56700	410	\$1,194.00	\$2,000.00	\$0.00
101	56700	412	\$577.73	\$1,200.00	\$0.00
101	56700	420	\$345.00	\$1,000.00	\$0.00
101	56700	422	\$2,474.87	\$1,500.00	\$0.00
101	56700	425	\$164.59	\$650.00	\$0.00
101	56700	429	\$0.00	\$200.00	\$0.00
101	56700	435	\$480.63	\$800.00	\$0.00
101	56700	445	\$0.00	\$100.00	\$0.00
101	56700	450	\$120.70	\$550.00	\$0.00
101	56700	451	\$480.25	\$1,000.00	\$0.00
101	56700	452	\$38,677.73	\$43,000.00	\$0.00
101	56700	467	\$0.00	\$1,152.00	\$0.00
101	56700	468	\$1,283.91	\$1,500.00	\$0.00
101	56700	509	\$200.00	\$100.00	\$0.00
101	56700	707	\$4,638.31	\$6,650.00	\$0.00
101	56700	717	\$4,263.84	\$2,500.00	\$0.00
101	56700	719	\$85.49	\$500.00	\$0.00
101	56700	724	\$0.00	\$0.00	\$0.00
TOTAL PARKS AND FAIR BOARDS			\$171,487.10	\$160,804.00	\$5,000.00
TOTAL SOCIAL, CULTURAL AND RECREATIONAL			\$311,227.10	\$302,230.00	\$171,499.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
57000			AGRICULTURE & NATURAL RESOURCES			
			AGRICULTURAL EXTENSION SERVICE			
101	57100	140	SALARY SUPPLEMENTS	\$62,773.00	\$72,712.00	\$73,689.00
101	57100	191	BOARD AND COMMITTEE MEMBERS FEES	\$1,400.00	\$1,400.00	\$1,800.00
101	57100	307	COMMUNICATION	\$1,100.00	\$1,100.00	\$1,500.00
101	57100	320	DUES AND MEMBERSHIPS	\$376.00	\$500.00	\$600.00
101	57100	355	TRAVEL	\$3,000.00	\$3,000.00	\$3,000.00
101	57100	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00
101	57100	435	OFFICE SUPPLIES	\$600.00	\$500.00	\$500.00
			TOTAL AGRICULTURAL EXTENSION SERVICE	\$69,249.00	\$79,212.00	\$81,089.00
			SOIL CONSERVATION			
101	57500	189	OTHER SALARIES AND WAGES (Agents Salary)	\$39,286.00	\$39,286.00	\$41,251.00
101	57500	316	CONTRIBUTIONS (Contribution to the Soil Conservation Board)	\$18,000.00	\$18,000.00	\$5,000.00
			TOTAL SOIL CONSERVATION	\$57,286.00	\$57,286.00	\$46,251.00
			TOTAL AGRICULTURE & NATURAL RESOURCES	\$126,535.00	\$136,498.00	\$127,340.00
58000			OTHER GENERAL GOVERNMENT			
			TOURISM			
101	58110	499	OTHER SUPPLIES AND MATERIALS (\$26,000 FY 24-25 FOR BLUEWAY SIGNS)	\$0.00	\$0.00	\$26,000.00
101	58110	724	SITE DEVELOPMENT (\$50,000 FOR FY 23-24 TO BUILD PAVILLION)	\$0.00	\$0.00	\$0.00
			TOTAL TOURISM	\$0.00	\$0.00	\$26,000.00
			OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			
101	58190	302	ADVERTISING	\$0.00	\$0.00	\$0.00
101	58190	312	CONTRACTS WITH PRIVATE AGENCIES (Chamber of Commerce - Hotel Tax)	\$18,000.00	\$18,000.00	\$18,000.00
101	58190	320	DUES & MEMBERSHIPS (SCHRA / SCTDD / Chamber M'Ships)	\$2,900.00	\$3,800.00	\$4,472.00
101	58190	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$0.00	\$0.00	\$250.00
101	58190	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS	\$0.00	\$0.00	\$0.00
101	58190	355	TRAVEL	\$1,000.00	\$1,000.00	\$1,000.00
101	58190	399	OTHER CONTRACTED SERVICES (Forestry Mulching at Blueway)	\$0.00	\$100.00	\$1,000.00
101	58190	399	FOOD - OTHER CONTRACTED SERVICES (FOOD INSECURITY GRANT)	\$0.00	\$0.00	\$20,000.00
101	58190	399	3 STAR GRANT-OTHER CONTRACTED SERVICES (THREE STAR GRANT)	\$0.00	\$0.00	\$25,000.00
101	58190	422	FOOD SUPPLIES	\$500.00	\$1,000.00	\$2,000.00
101	58190	499	OTHER SUPPLIES AND MATERIALS (BROADBAND READY COMMUNITY GRANT)	\$0.00	\$0.00	\$100,000.00
101	58190	499	3 STAR GRANT-OTHER SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$25,000.00
101	58190	599	OTHER CHARGES	\$1,000.00	\$1,000.00	\$5,000.00
101	58190	599	3 STAR GRANT-OTHER CHARGES	\$0.00	\$0.00	\$1,000.00
101	58190	710	FOOD - FOOD SERVICE EQUIPMENT (FOOD INSECURITY GRANT)	\$0.00	\$0.00	\$42,751.00
101	58190	718	FOOD - MOTOR VEHICLES (FOOD INSECURITY GRANT)	\$0.00	\$0.00	\$301,904.00
101	58190	724	SITE DEVELOPMENT (Buffalo River Blueway / Three Star Grant)	\$46,171.74	\$2,280.00	\$0.00
101	58190	724	SITE DEVELOPMENT - TXBWY	\$0.00	\$50,000.00	\$0.00
101	58190	790	FOOD - OTHER EQUIPMENT (FOOD INSECURITY GRANT)	\$0.00	\$0.00	\$100,000.00
				\$69,571.74	\$77,180.00	\$647,377.00
			AIRPORT			
101	58220	169	PART-TIME PERSONNEL (Airport Manager)	\$17,472.00	\$18,346.00	\$19,264.00
101	58220	302	ADVERTISING	\$100.00	\$100.00	\$50.00
101	58220	307	COMMUNICATION	\$2,000.00	\$1,500.00	\$2,000.00
101	58220	321	ENGINEERING SERVICES	\$0.00	\$72,000.00	\$250.00
101	58220	335	MAINTENANCE AND REPAIR SERVICE- BUILDINGS	\$1,000.00	\$6,000.00	\$5,000.00
101	58220	336	MAINTENANCE AND REPAIR SERVICE- EQUIPMENT	\$1,000.00	\$2,500.00	\$2,500.00
101	58220	339	MATCHING SHARE	\$5,000.00	\$5,000.00	\$5,000.00
101	58220	347	PEST CONTROL	\$450.00	\$450.00	\$450.00
101	58220	355	TRAVEL	\$500.00	\$1,000.00	\$1,000.00
101	58220	359	DISPOSAL	\$240.00	\$240.00	\$240.00
101	58220	361	PERMITS	\$0.00	\$0.00	\$0.00
101	58220	399	OTHER CONTRACTED SERVICES-Runway Rehab	\$15,000.00	\$0.00	\$0.00
101	58220	410	CUSTODIAL SUPPLIES	\$300.00	\$300.00	\$250.00
101	58220	412	DIESEL FUEL	\$1,500.00	\$1,500.00	\$1,000.00
101	58220	420	FERTILIZER, LIME, CHEMICALS & SEED	\$0.00	\$0.00	\$250.00
101	58220	425	GASOLINE	\$25,500.00	\$30,000.00	\$21,000.00
101	58220	435	OFFICE SUPPLIES	\$300.00	\$600.00	\$600.00

101 - GENERAL FUND

EXPENDITURES

FUND#	ACCT.#	OBJ		FY 22-23 Budget	FY 23-24 Budget	FY 24-25 COMMISSION
101	58220	452	UTILITIES	\$6,400.00	\$9,000.00	\$9,000.00
101	58220	503	EXCESS RISK INSURANCE	\$1,500.00	\$1,700.00	\$2,000.00
101	58220	717	MAINTENANCE EQUIPMENT	\$500.00	\$2,500.00	\$2,000.00
101	58220	719	OFFICE EQUIPMENT	\$500.00	\$1,000.00	\$500.00
			TOTAL AIRPORT	\$79,262.00	\$153,736.00	\$72,354.00
			VETERAN'S SERVICES			
101	58300	101	COUNTY OFFICIAL/ADMINISTRATIVE	\$13,110.00	\$13,766.00	\$14,455.00
101	58300	302	ADVERTISING	\$300.00	\$300.00	\$500.00
101	58300	307	COMMUNICATION	\$0.00	\$1,000.00	\$500.00
101	58300	320	DUES AND MEMBERSHIPS	\$150.00	\$100.00	\$0.00
101	58300	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$100.00	\$0.00	\$0.00
101	58300	355	TRAVEL	\$1,000.00	\$2,000.00	\$2,000.00
101	58300	422	FOOD SUPPLIES	\$0.00	\$500.00	\$500.00
101	58300	432	LIBRARY BOOKS/MEDIA	\$100.00	\$100.00	\$100.00
101	58300	435	OFFICE SUPPLIES	\$500.00	\$500.00	\$500.00
101	58300	452	UTILITIES	\$0.00	\$500.00	\$0.00
101	58300	599	OTHER CHARGES	\$0.00	\$0.00	\$0.00
101	58300	599	VETS-OTHER CHARGES	\$500.00	\$500.00	\$500.00
101	58300	719	OFFICE EQUIPMENT	\$500.00	\$500.00	\$0.00
			TOTAL VETERAN'S SERVICES	\$16,260.00	\$19,766.00	\$19,055.00
			EMPLOYEE BENEFITS			
101	58600	189	OTHER SALARIES AND WAGES	\$1,000.00	\$1,000.00	\$1,000.00
101	58600	201	SOCIAL SECURITY	\$210,508.00	\$304,530.00	\$344,000.00
101	58600	204	STATE RETIREMENT	\$135,000.00	\$192,000.00	\$220,000.00
101	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	\$155,356.00	\$160.00	\$257,803.00
101	58600	206	LIFE INSURANCE	\$3,000.00	\$5,000.00	\$5,000.00
101	58600	210	UNEMPLOYMENT COMPENSATION	\$3,800.00	\$15,000.00	\$5,000.00
101	58600	513	WORKMAN'S COMPENSATION INSURANCE	\$53,500.00	\$59,000.00	\$75,000.00
			TOTAL EMPLOYEE BENEFITS	\$562,164.00	\$576,690.00	\$907,803.00
			ARRA GRANT #10-			
101	58810	335	OTHER SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00
101	58810	499	OTHER SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00
			TOTAL ARRA GRANT #10	\$0.00	\$0.00	\$0.00
			MISCELLANEOUS			
101	58900	316	CONTRIBUTIONS (AmLegion / B.R.S. / LCCVF / HistSoc / Forestry / WarMem / Misc.)	\$15,000.00	\$14,500.00	\$15,500.00
101	58900	506	LIABILITY INSURANCE (Local Govt Insurance Pool)	\$106,891.00	\$200,150.00	\$214,055.00
101	58900	508	PREMIUMS ON CORPORATE SURETY BONDS	\$200.00	\$150.00	\$150.00
101	58900	509	REFUNDS	\$800.00	\$500.00	\$500.00
101	58900	510	TRUSTEE'S COMMISSION	\$80,000.00	\$91,247.00	\$104,025.00
101	58900	599	OTHER CHARGES	\$55,537.00	\$32,000.00	\$50,000.00
101	58900	715	LAND	\$0.00	\$0.00	\$0.00
			TOTAL MISCELLANEOUS	\$258,428.00	\$338,547.00	\$384,230.00
			TOTAL OTHER GENERAL GOVERNMENT	\$985,685.74	\$1,165,919.00	\$2,056,819.00
90000			CAPITAL PROJECTS			
			GENERAL ADMINISTRATION PROJECT (USDA-NRCS GRANT FY 23-24)			
101	91160	599	OTHER CHARGES	\$0.00	\$78,000.00	\$0.00
			TOTAL GENERAL ADMINISTRATION PROJECT	\$0.00	\$78,000.00	\$0.00
			TOTAL CAPITAL PROJECTS	\$0.00	\$78,000.00	\$0.00
			TOTAL EXPENDITURES	\$7,246,583.84	\$8,526,284.67	\$9,632,662.00
			Estimated Beginning Fund Balance	\$3,000,000.00	\$3,500,000.00	\$3,500,000.00
			Revenue	\$6,973,375.00	\$8,406,604.00	\$9,632,662.00
			Expenditures	\$7,246,583.84	\$8,526,284.67	\$9,632,662.00
			Fund Balance	\$2,726,791.16	\$3,380,319.33	\$3,500,000.00
			Projected Surplus			\$0.00

116 - SOLID WASTE/SANITATION

REVENUES

FUND #	ACCT.#	ACCOUNT TITLE	FY 22-23 Budget	FY23-24 Budget	FY 24-25 Commission
116	40140	INTEREST AND PENALTY	\$19,500.00	\$31,000.00	\$41,000.00
		TOTAL LOCAL TAXES	\$19,500.00	\$31,000.00	\$41,000.00
	43000	CHARGES FOR CURRENT SERVICES			
116	43101	SELF-INSURANCE	\$0.00	\$0.00	\$1,000.00
116	43106	COMMERCIAL & INDUSTRIAL WASTE COLLECTION CHARGE	\$164,500.00	\$170,000.00	\$175,000.00
116	43107	RESIDENTIAL WASTE COLLECTION CHARGE	\$490,500.00	\$510,000.00	\$528,000.00
116	43109	TRANSFER WASTE STATIONS COLLECTIONS	\$2,300.00	\$5,000.00	\$4,000.00
116	43110	TIPPING FEE SCALES	\$62,500.00	\$70,000.00	\$81,000.00
116	43114	SOLID WASTE DISPOSAL FEE	\$1,600.00	\$2,000.00	\$1,500.00
116	43116	TIPPING FEES/TIRES	\$7,300.00	\$11,500.00	\$14,000.00
		TOTAL GENERAL SERVICE CHARGES	\$728,700.00	\$768,500.00	\$803,500.00
		TOTAL CHARGES FOR CURRENT SERVICES	\$728,700.00	\$768,500.00	\$803,500.00
	44000	OTHER LOCAL REVENUES			
116	44120	LEASE/RENTALS	\$12,000.00	\$12,000.00	\$14,000.00
116	44145	SALE OF RECYCLED MATERIALS	\$75,000.00	\$50,000.00	\$61,000.00
116	44170	MISCELLANEOUS REFUNDS	\$450.00	\$1,000.00	\$1,000.00
		TOTAL RECURRING ITEMS	\$87,450.00	\$63,000.00	\$76,000.00
		TOTAL OTHER LOCAL REVENUES	\$87,450.00	\$68,000.00	\$81,000.00
	44500	NONRECURRING ITEMS			
116	44530	SALE OF EQUIPMENT	\$0.00	\$5,000.00	\$5,000.00
		TOTAL NONRECURRING ITEMS	\$0.00	\$5,000.00	\$5,000.00
		TOTAL OTHER LOCAL REVENUES	\$87,450.00	\$68,000.00	\$81,000.00
	46000	STATE OF TENNESSEE			
116	46170	SOLID WASTE GRANTS	\$0.00	\$2,400.00	\$0.00
		TOTAL OTHER STATE REVENUE	\$0.00	\$2,400.00	\$0.00
		TOTAL STATE OF TENNESSEE	\$0.00	\$2,400.00	\$0.00
	46900	OTHER REVENUE			
116	46990	OTHER STATE REVENUES	\$5,000.00	\$11,000.00	\$11,000.00
116	49700	INSURANCE RECOVERY	\$0.00	\$0.00	\$1,000.00
		TOTAL OTHER STATE REVENUE	\$5,000.00	\$11,000.00	\$12,000.00
		TOTAL STATE OF TENNESSEE	\$5,000.00	\$11,000.00	\$12,000.00
		TOTAL REVENUE	\$840,650.00	\$880,900.00	\$937,500.00

116 - SOLID WASTE/SANITATION

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 BUDGET	FY 24-25 COMMISSION
50000			GENERAL GOVERNMENT			
55000			PUBLIC HEALTH AND WELFARE			
55733			TRANSFER STATIONS			
116	55733	105	SUPERVISOR/DIRECTOR (\$21/hr now) Asking for 5% Raise	\$39,312.00	\$43,680.00	\$45,864.00
116	55733	142	MECHANIC (Pete @ \$15.75 now) Asking to match Equipment Operator	\$0.00	\$0.00	\$36,118.00
116	55733	143	EQUIPMENT OPERATOR (1 FT @ \$16.54 now) Asking for 5% Raise	\$32,760.00	\$34,398.00	\$36,118.00
116	55733	161	SECRETARY (Haley FT-\$14.18/hr & Anna PT-\$13.75/hr now) Asking 5%	\$52,375.00	\$54,994.00	\$57,692.00
116	55733	162	CLERICAL (Sandra @ \$18.96 now) Asking for 5% Raise	\$37,572.00	\$39,451.00	\$41,424.00
116	55733	164	ATTENDANTS (3 FT @ \$15.75 now) Asking for 2 with a 5% Raise	\$62,400.00	\$98,280.00	\$68,796.00
116	55733	169	PART-TIME PERSONNEL (3@ \$12.60 @ 29hrs wk now) Asking \$14/hr	\$59,904.00	\$62,900.00	\$66,045.00
116	55733	189	OTHER SALARIES AND WAGES (Comp Time / Holiday Pay / Etc.)	\$2,000.00	\$1,000.00	\$600.00
116	55733	302	ADVERTISING	\$0.00	\$0.00	\$500.00
116	55733	305	AUDIT SERVICES	\$100.00	\$0.00	\$0.00
116	55733	307	COMMUNICATION (Phone & Internet - ML Connect)	\$1,169.00	\$700.00	\$1,200.00
116	55733	310	CONTRACTS WITH OTHER PUBLIC AGENCIES	\$34,000.00	\$43,000.00	\$0.00
116	55733	312	CONTRACTS WITH PRIVATE AGENCIES	\$345,000.00	\$353,000.00	\$0.00
116	55733	312	GARB-CONTRACTS W/ PRIVATE AGENCIES (Waste Haulers)	\$0.00	\$0.00	\$380,000.00
116	55733	312	GLASS-CONTRACTS W/ PRIVATE AGENCIES (SMI - Glass)	\$0.00	\$0.00	\$2,500.00
116	55733	312	TIRES-CONTRACTS W/ PRIVATE AGENCIES (Liberty Tire)	\$0.00	\$0.00	\$50,000.00
116	55733	317	DATA PROCESSING SERVICES	\$1,500.00	\$1,500.00	\$1,500.00
116	55733	320	DUES AND MEMBERSHIPS (Scales Computer Software Contract)	\$3,500.00	\$3,000.00	\$3,000.00
116	55733	321	ENGINEERING SERVICES	\$0.00	\$0.00	\$0.00
116	55733	332	LEGAL NOTICES, RECORDING AND COURT COSTS	\$4,000.00	\$800.00	\$5,000.00
116	55733	335	MAINTENANCE AND REPAIR SERVICE-BUILDINGS	\$2,500.00	\$1,000.00	\$1,000.00
116	55733	336	MAINTENANCE AND REPAIR SERVICE-EQUIPMENT	\$10,000.00	\$8,800.00	\$10,000.00
116	55733	340	MEDICAL AND DENTAL SERVICES-DRUG SCREENS	\$300.00	\$150.00	\$100.00
116	55733	348	POSTAL CHARGES	\$3,100.00	\$3,100.00	\$5,000.00
116	55733	349	PRINTING, STATIONERY AND FORMS	\$1,000.00	\$2,000.00	\$2,500.00
116	55733	355	TRAVEL	\$250.00	\$500.00	\$500.00
116	55733	361	PERMITS	\$4,650.00	\$4,500.00	\$4,700.00
116	55733	399	OTHER CONTRACTED SERVICES (Scale-It Annual Contract)	\$0.00	\$3,750.00	\$3,750.00
116	55733	409	CRUSHED STONE	\$2,000.00	\$1,000.00	\$1,200.00
116	55733	410	CUSTODIAL SUPPLIES	\$300.00	\$100.00	\$250.00
116	55733	412	DIESEL FUEL	\$9,500.00	\$10,000.00	\$8,000.00
116	55733	422	FOOD SUPPLIES (Meetings / Inmate Worker Meals, etc.)	\$1,000.00	\$1,000.00	\$1,000.00
116	55733	425	GASOLINE	\$7,500.00	\$12,000.00	\$10,000.00
116	55733	435	OFFICE SUPPLIES	\$1,500.00	\$1,500.00	\$1,500.00
116	55733	442	PROPANE GAS	\$500.00	\$0.00	\$100.00
116	55733	450	TIRES AND TUBES	\$2,000.00	\$1,500.00	\$1,500.00
116	55733	451	UNIFORMS	\$3,000.00	\$3,500.00	\$3,500.00
116	55733	452	UTILITIES	\$5,500.00	\$6,000.00	\$5,000.00
116	55733	467	FENCING	\$0.00	\$0.00	\$100.00
116	55733	499	OTHER SUPPLIES AND MATERIALS	\$1,000.00	\$1,000.00	\$1,000.00
116	55733	509	REFUNDS (Property Tax Relief Recipients Discount - 1/2 off SW fee)	\$4,500.00	\$2,250.00	\$2,000.00
116	55733	599	OTHER CHARGES	\$1,000.00	\$500.00	\$1,000.00
116	55733	717	MAINTENANCE EQUIPMENT	\$3,500.00	\$5,000.00	\$2,500.00
116	55733	718	MOTOR VEHICLES	\$5,000.00	\$5,000.00	\$5,000.00
116	55733	719	OFFICE EQUIPMENT	\$1,000.00	\$0.00	\$500.00
116	55733	724	SITE DEVELOPMENT	\$0.00	\$0.00	\$500.00
116	55733	733	SOLID WASTE EQUIPMENT	\$6,000.00	\$5,000.00	\$5,000.00
			TOTAL TRANSFER STATIONS	\$752,192.00	\$815,853.00	\$873,557.00
			TOTAL PUBLIC HEALTH AND WELFARE	\$752,192.00	\$815,853.00	\$873,557.00

116 - SOLID WASTE/SANITATION**EXPENDITURES**

58000 OTHER GENERAL GOVERNMENT

58600 EMPLOYEE BENEFITS

116	58600	201	SOCIAL SECURITY	\$18,000.00	\$21,000.00	\$26,000.00
116	58600	204	STATE RETIREMENT	\$6,500.00	\$11,500.00	\$12,500.00
116	58600	205	EMPLOYEE AND DEPENDENT INSURANCE	\$16,000.00	\$16,147.00	\$9,500.00
116	58600	206	LIFE INSURANCE	\$300.00	\$300.00	\$443.00
116	58600	210	UNEMPLOYMENT COMPENSATION	\$500.00	\$1,000.00	\$1,500.00
116	58600	513	WORKERS COMPENSATION INSURANCE	\$2,000.00	\$3,500.00	\$2,000.00
TOTAL EMPLOYEE BENEFITS				\$43,300.00	\$53,447.00	\$51,943.00

58900 MISCELLANEOUS

116	58900	506	LIABILITY INSURANCE	\$3,000.00	\$3,000.00	\$3,000.00
116	58900	510	TRUSTEE'S COMMISSION	\$7,800.00	\$8,600.00	\$9,000.00
TOTAL MISCELLANEOUS				\$10,800.00	\$11,600.00	\$12,000.00

TOTAL OTHER GENERAL GOVERNMENT

\$54,100.00

\$65,047.00

\$63,943.00

TOTAL EXPENDITURES**\$806,292.00****\$880,900.00****\$937,500.00**

Estimated Beginning Fund Balance

\$300,000.00

\$350,000.00

\$350,000.00

Estimated Revenues

\$840,650.00

\$880,900.00

\$937,500.00

Estimated Expenditures

\$806,292.00

\$880,900.00

\$937,500.00

Estimated Ending Fund Balance

\$334,358.00

\$350,000.00

\$350,000.00

Balanced Budget**\$0.00**

119 - ECONOMIC DEVELOPMENT

			REVENUES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 Thru 6/30/24	FY 24-25 BUDGET
	44000		OTHER LOCAL REVENUE			
	44500		NON-RECURRING ITEMS			
119	44540		SALE OF PROPERTY	\$517,140.00	\$610,520.00	\$0.00
119	46980		OTHER STATE GRANTS (CCF GRANT FOR LIBRARY)	\$0.00	\$0.00	\$1,596,114.00
			TOTAL OTHER LOCAL REVENUE	\$517,140.00	\$610,520.00	\$1,596,114.00
			TOTAL REVENUE	\$517,140.00	\$610,520.00	\$1,596,114.00

			EXPENDITURES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 Thru 3/31/24	FY 24-25 Request
	50000		OTHER GENERAL GOVERNMENT			
119	55130	732	BUILDING PURCHASES	\$0.00	\$106,924.00	\$0.00
			TOTAL MISCELLANEOUS	\$2,400.00	\$106,924.00	\$0.00
			OTHER ECONOMIC AND COMMUNITY DEVELOPMENT			
119	58190	339	MATCHING SHARE (EARMARKED FOR RAILROAD - IF NEEDED)	\$0.00	\$0.00	\$0.00
119	58190	399	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00
119	58190	599	OTHER CHARGES	\$0.00	\$0.00	\$0.00
119	58190	715	LAND	\$0.00	\$0.00	\$0.00
119	58190	724	SITE DEVELOPMENT (CCF GRANT FOR LIBRARY)	\$0.00	\$0.00	\$1,596,114.00
119	58190	732	BUILDING PURCHASES	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$1,596,114.00
			TOTAL OTHER GENERAL GOVERNMENT	\$2,400.00	\$106,924.00	\$1,596,114.00
			TOTAL EXPENDITURES	\$2,400.00	\$503,596.00	\$1,596,114.00
					Balanced Budget	\$0.00

REVENUES

FUND#	ACCT.#	ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 Commission	FY 24-25 Commission
	42000	FINES, FOREITURES AND PENALTIES			
	42100	CIRCUIT COURT			
122	42140	DRUG CONTROL FINES	\$0.00	\$0.00	\$0.00
		TOTAL CIRCUIT COURT	\$0.00	\$0.00	\$0.00
	42300	GENERAL SESSIONS COURT			
122	42910	PROCEEDS FROM CONFISCATED PROPERTY	\$0.00	\$0.00	\$0.00
122	42340	DRUG CONTROL FINES	\$3,871.24	\$0.00	\$2,000.00
122	42990	OTHER FINES, FORFEITURES, & PENALTIES	\$6,553.00	\$0.00	\$1,000.00
		TOTAL GENERAL SESSIONS COURT	\$10,424.24	\$0.00	\$3,000.00
		TOTAL FINES, FOREITURES AND PENALTIES	\$10,424.24	\$0.00	\$3,000.00
		NON-RECURRING ITEMS			
122	44120	LEASE/RENTALS	\$0.00	\$0.00	\$0.00
122	44540	SALE OF PROPERTY	\$0.00	\$0.00	\$0.00
		TOTAL RECURRING ITEMS	\$0.00	\$0.00	\$0.00
		TOTAL OTHER LOCAL REVENUES	\$0.00	\$0.00	\$0.00
		FEES RECEIVED FROM COUNTY OFFICIALS			
122	45590	SHERIFF FEES IN LIEU OF SALARY	\$0.00	\$0.00	\$0.00
		TOTAL RECURRING ITEMS	\$0.00	\$0.00	\$0.00
		TOTAL FEES			
122	48130	CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$0.00
		TOTAL CONTRIBUTIONS	\$1,000.00	\$1,000.00	\$0.00
		TOTAL REVENUE	\$11,424.24	\$1,000.00	\$3,000.00

EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Budget	FY 23-24 Commission	FY 24-25 Commission
	50000		GENERAL GOVERNMENT			
	54000		PUBLIC SAFETY			
	54110		SHERIFF'S DEPARTMENT			
122	54110	716	LAW ENFORCEMENT EQUIPMENT	\$0.00	\$0.00	\$2,900.00
			TOTAL DRUG ENFORCEMENT	\$0.00	\$0.00	\$2,900.00
	54150		DRUG ENFORCEMENT			
122	54150	319	CONFIDENTIAL DRUG ENFORCEMENT	\$0.00	\$0.00	\$0.00
122	54150	599	OTHER CHARGES	\$1,000.00	\$1,000.00	\$0.00
122	54150	716	LAW ENFORCEMENT EQUIPMENT	\$0.00	\$0.00	\$0.00
122	54150	718	MOTOR VEHICLES	\$0.00	\$0.00	\$0.00
			TOTAL DRUG ENFORCEMENT	\$1,000.00	\$1,000.00	\$0.00
			TOTAL PUBLIC SAFETY	\$1,000.00	\$1,000.00	\$2,900.00
	58900		OTHER GENERAL GOVERNMENT			
122	58900	510	TRUSTEES COMMISSION	\$35.16	\$0.00	\$100.00
			TOTAL EXPENDITURES	\$1,035.16	\$1,000.00	\$3,000.00
			Balanced Budget			\$0.00

127 - Other General Government Special Revenue Fund (ARPA Federal Grant)

REVENUES						
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Projected	FY 23-24 Commission	FY 24-25 COMMISSION
	47900		DIRECT FEDERAL REVENUE			
127	44110		INTEREST EARNED	\$0.00	\$500.00	\$0.00
127	44170		MISCELLANEOUS REFUNDS - ARP	\$0.00	\$0.00	\$0.00
127	47402		AMERICAN RESCUE PLAN ACT GRANT #2	\$0.00	\$0.00	\$0.00
127	47901		AMERICAN RESCUE PLAN ACT GRANT #1	\$1,191,457.00	\$1,000,000.00	\$150,000.00
			TOTAL	\$1,191,457.00	\$1,000,500.00	\$150,000.00
			TOTAL REVENUE	\$1,191,457.00	\$1,000,500.00	\$150,000.00

EXPENDITURES						
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Projected	FY 23-24 Commission	FY 24-25 COMMISSION
	50000		GENERAL GOVERNMENT			
	51100		COUNTY COMMISSION			
127	51100	719	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00
			TOTAL COUNTY COMMISSION	\$0.00	\$0.00	\$0.00
	51300		COUNTY MAYOR			
127	51300	308	CONSULTANTS	\$15,360.00	\$0.00	\$0.00
			TOTAL COUNTY MAYOR	\$15,360.00	\$0.00	\$0.00
	51800		COUNTY BUILDINGS			
127	51800	307	COMMUNICATION	\$0.00	\$0.00	\$0.00
127	51800	435	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00
			TOTAL COUNTY BUILDINGS	\$0.00	\$0.00	\$0.00
	51810		OTHER FACILITIES			
127	51810	307	COMMUNICATION	\$0.00	\$0.00	\$0.00
127	51810	335	MAINTENANCE & REPAIR SERVICES-BUILDINGS	\$20,402.00	\$0.00	\$0.00
			TOTAL OTHER FACILITIES	\$20,402.00	\$0.00	\$0.00
	52300		PROPERTY ASSESSOR'S OFFICE			
127	52300	718	MOTOR VEHICLES	\$55,978.00	\$0.00	\$0.00
127	52300	790	OTHER EQUIPMENT (Drone)	\$0.00	\$0.00	\$0.00
			TOTAL PROPERTY ASSESSOR'S OFFICE	\$55,978.00	\$0.00	\$0.00
	54110		SHERIFF DEPT			
127	54110	307	COMMUNICATION	\$18,082.00	\$0.00	\$0.00
127	54110	718	MOTOR VEHICLES	\$141,780.00	\$0.00	\$0.00
			TOTAL SHERIFF DEPT	\$159,862.00	\$0.00	\$0.00
	54410		CIVIL DEFENSE			
127	54410	307	COMMUNICATION	\$0.00	\$0.00	\$0.00
127	54410	338	MAINTENANCE & REPAIR SERVICES-VEHICLES	\$9,714.00	\$0.00	\$0.00
127	54410	718	MOTOR VEHICLES	\$57,930.00	\$0.00	\$0.00
127	54410	724	SITE DEVELOPMENT	\$0.00	\$0.00	\$0.00
			TOTAL CIVIL DEFENSE	\$67,644.00	\$0.00	\$0.00
	55110		LOCAL HEALTH CENTER			
127	55110	399	LOCAL HEALTH CENTER	\$0.00	\$0.00	\$0.00
			TOTAL LOCAL HEALTH CENTER	\$0.00	\$0.00	\$0.00
	55733		TRANSFER STATIONS			
127	55733	436	OTHER ROAD MATERIALS	\$0.00	\$0.00	\$0.00
127	55733	717	MAINTENANCE EQUIPMENT	\$2,317.00	\$0.00	\$0.00
127	55733	724	SITE DEVELOPMENT	\$0.00	\$0.00	\$0.00
127	55733	733	SOLID WASTE EQUIPMENT	\$48,875.00	\$0.00	\$0.00
			TOTAL TRANSFER STATIONS	\$51,192.00	\$0.00	\$0.00
	58833		AMERICAN RESCUE PLAN GRANT #3			
127	58833	316	CONTRIBUTIONS	\$0.00	\$0.00	\$0.00
127	58833	335	MAINTENANCE & REPAIR-BUILDINGS	\$0.00	\$0.00	\$0.00
127	58833	336	MAINTENANCE & REPAIR-EQUIPMENT	\$0.00	\$0.00	\$0.00
127	58833	509	REFUNDS	\$0.00	\$0.00	\$0.00
127	58833	599	OTHER CHARGES	\$0.00	\$1,000,000.00	\$150,000.00
127	58833	707	BUILDING IMPROVEMENTS	\$0.00	\$0.00	\$0.00
127	58833	708	COMMUNICATION EQUIPMENT	\$3,500.00	\$0.00	\$0.00
127	58833	717	MAINTENANCE EQUIPMENT	\$0.00	\$0.00	\$0.00
127	58833	790	OTHER EQUIPMENT	\$0.00	\$0.00	\$0.00
			TOTAL AMERICAN RESCUE PLAN GRANT #3	\$3,500.00	\$1,000,000.00	\$150,000.00
	58835		AMERICAN RESCUE PLAN GRANT #5			
127	58835	316	CONTRIBUTIONS	\$100,000.00	\$0.00	\$0.00
			TOTAL AMERICAN RESCUE PLAN GRANT #5	\$100,000.00	\$0.00	\$0.00
	58900		MISCELLANEOUS			
127	58900	316	CONTRIBUTIONS	\$0.00	\$0.00	\$0.00
127	58900	510	TRUSTEE'S COMMISSION	\$0.00	\$0.00	\$0.00

127	58900	599	OTHER CHARGES	\$5,000.00	\$0.00	\$0.00
			TOTAL MISCELLANEOUS	\$5,000.00	\$0.00	\$0.00
			TOTAL GENERAL GOVERNMENT	\$478,938.00	\$1,000,000.00	\$150,000.00
	76000		CAPITAL OUTLAY			
	76905		AMERICAN RESCUE PLAN ACT EXPENDITURES			
127	76905	715	LAND	\$0.00	\$0.00	\$0.00
127	76905	724	SITE DEVELOPMENT	\$0.00	\$0.00	\$0.00
			TOTAL CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00
			TOTAL CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00
	90000		CAPITAL PROJECTS			
	91120		ADMINISTRATION OF JUSTICE PROJECTS			
127	91120	201	SOCIAL SECURITY	\$9,600.75	\$0.00	\$0.00
127	91120	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00	\$500.00	\$0.00
			TOTAL CAPITAL PROJECTS	\$9,600.75	\$500.00	\$150,000.00
			TOTAL CAPITAL PROJECTS	\$9,600.75	\$500.00	\$150,000.00
			TOTAL EXPENDITURES	\$488,538.75	\$1,000,500.00	\$150,000.00
						\$0.00

BUDGET PROPOSAL
HIGHWAY PUBLIC WORKS FUND 131
FISCAL YEAR 2024/2025

<u>ACCOUNT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACTUAL 2022/2023</u>	<u>ESTIMATED 2023/2024</u>	<u>PROPOSED 2024/2025</u>
<u>REVENUES</u>				
40110	Current Property Tax	69,910.38	70,000	70,000
40120	Trustee's Coll. Prior Year	1,609.17	2,000	2,000
40125	Trustee's Coll. Bankruptcy	25.51		
40130	Clerk & Master Collections Prior Yr	1,027.91	800	800
40140	Interest & Penalty	313.24	300	300
40150	Pick up Taxes			
40161	Payment-In-Lieu TVA	225.42	250	250
40162	Pay-In-Lieu Public Utilities	6,578.31	6,650	6,650
40163	Pay-In-Lieu of Taxes-Other			
40270	Business Tax	3,048.89	700	1,500
40320	Bank Excise Tax	1,385.73	600	1,500
43366	Greenbelt Late App. Fee	6.88	15	15
	Total Local Taxes	84,131.44	81,315	83,015
<u>OTHER REVENUE</u>				
44145	Sale of Recycle Material	4,851.40	1,000	2,500
44160	Retiree Ins. Payments	5,892.36	4,956	4,956
44170	Miscellaneous Refunds	2,031.28		
44530	Sale of Equipment	111,214.55	50,000	50,000
44570	Contributions & Gifts	149.00		
46410	State Aid Bridge Program			
46420	State Aid Program	-	2,404,300	750,000
46851	State Revenue Sharing-TVA	32,000.00	32,000	32,000
46920	Gas & Motor Fuel Tax	1,885,854.39	2,071,000	2,065,000
46920	Hybrid Electric Vehicle Reg Fee	-		16,000
46930	Gas Inspection Fee	7,641.92	8,775	8,775
48120	Other Gov't (reimbursements)	43,066.56	5,000	8,500
49700	Other Sources (Ins. Recovery)	9,550.48		
49800	Transfers in	25,000.00		
	Total Other Revenue	2,127,251.94	4,577,031	2,937,731
<u>FEDERAL THRU STATE</u>				
47230	Federal Disaster Relief (FEMA)			
47590	Other Federal thru State (NRCS)			20,000
	Total Federal	-	-	20,000
TOTAL REVENUES		2,211,383.38	4,658,346	3,040,746

EXPENDITURES

61000	Administration	ACTUAL 2022/2023	ESTIMATED 2023/2024	PROPOSED 2024/2025
101	County Official	90,636.00	95,388	100,377
161	Secretary	36,158.79	37,000	46,200
191	Board Members	1,200.00	1,200	1,200
302	Advertising	1,965.00	2,000	1,500
307	Communication	5,234.25	5,000	6,000
316 ***	Contributions	1,000.00	500	500
320	Dues & Membership	2,704.00	3,500	3,000
331	Legal Fees	-	1,000	1,000
333	Licenses	94.00	200	200
335	Maint. & Repair Svc., Building	6,979.21	5,000	4,000
337	Maint. & Repair Svc., Equip.	-	2,000	2,000
348	Postal Charges	183.00	400	300
349	Printing, Stationery & Forms	116.85	300	150
351	Rentals	1,063.20	1,000	650
355	Travel	-	1,000	500
399	Other Contracted Services	13,425.56	15,000	15,500
410	Custodial Supplies	4,971.34	4,000	4,000
411	Data Processing Supplies	200.00	100	100
415	Electricity	5,125.41	6,000	6,000
422	Food Supplies	483.83	1,000	1,000
434	Natural Gas	466.72	500	300
435	Office Supplies	328.07	250	250
454	Water & Sewer	1,390.72	1,800	2,300
499	Other Supplies & Materials	1,448.27	1,000	1,500
719	Office Equipment	2,310.33	2,500	2,000
	Total 61000	177,484.55	187,638	200,527

***316 = Annual contribution to Senior Citizens Center

62000	Hwy & Bridge Maintenance	ACTUAL 2022/2023	ESTIMATED 2023/2024	PROPOSED 2024/2025
141	Foremen	31,531.63	46,000	51,000
143	Equipment Operators (heavy)	139,289.78	120,000	125,800
145	Equipment Operators (light)	120,788.62	153,000	191,600
147	Truck Drivers	127,698.88	149,000	151,200
149	Laborers	146,760.58	166,000	161,400
327	Freight Expenses	191.87	300	300
351	Rentals	6,660.00	10,000	2,500
399	Other Contracted Services	75,311.82	25,000	41,250
403	Asphalt-Cold Mix	2,674.73	10,000	30,000
405	Asphalt-Liquid	272,194.47	200,000	200,000
408	Concrete	9,370.00	15,000	8,000
409	Crushed Stone	127,813.62	100,000	110,000
426	General Construction Material	-	150	150
428	Rip Rap	-	5,000	5,000
436	Other Road Supplies	-	1,000	5,000
438	Pipe/plastic	7,265.25	15,000	12,000
440	Pipe-Metal	-	2,000	-
443	Road Signs	2,968.87	2,500	2,500
455	Wood Products	-	500	500
456	Gravel & Chert	6,052.00	8,000	6,000
460	Geotextile	-	1,000	1,000
499	Other Supplies & Materials	4,342.16	3,000	1,000
	Total 62000	1,080,914.28	1,032,450	1,106,200

		ACTUAL	ESTIMATED	PROPOSED
		2022/2023	2023/2024	2024/2025
631000	Operations & Maint. Of Equipment			
141	Foremen	40,316.26	43,800	48,800
142	Mechanics	39,321.69	43,800	46,600
327	Freight Expenses	919.31	1,000	500
351	Rentals	-	500	500
399	Other Contracted Services	17,004.93	8,500	6,000
412	Diesel Fuel	113,696.31	120,000	110,000
418	Equipment & Machine Parts	92,560.05	100,000	75,000
424	Garage Supplies	25,009.02	18,000	18,000
425	Gasoline	19,192.36	25,000	20,000
433	Lubricants	3,453.05	4,000	2,000
446	Small Tools	1,498.80	1,000	1,000
450	Tires & Tubes	1,399.92	5,000	5,000
451	Uniforms	874.31	1,400	1,400
499	Other Supplies & Materials	16,309.16	13,000	13,000
	Total 631000	371,555.17	385,000	347,800
65000	Other Charges			
506	Liability Insurance	24,119.00	24,119	40,000
510	Trustees Commission	22,707.20	23,000	23,000
513	Workers Compensation	29,584.00	29,585	29,585
	Total 65000	76,410.20	76,704	92,585
66000	Employees Benefits			
201	Social Security (6.2% of gross)	46,266.22	53,022	53,022
204	TCRS actuarial rate (18.22% of gross)	129,424.34	171,038	171,038
205	Retiree Insurance	6,227.39	4,956	-
206	Life Insurance	3,629.66	3,500	3,500
207	Medical Insurance	167,749.00	180,000	180,000
210	Unemployment Compensation	5,065.07	10,000	6,500
212	Medicare (1.45% of gross)	10,820.35	12,400	12,400
299	Other Fringe Benefits	79.99	300	300
	Total 66000	369,262.02	435,216	426,760
68000	Capital Outlay			
321	Engineering Services	27,840.89	30,000	15,000
339	Matching Share State Aid Projects	83,874.00	15,320	15,320
399	Other Contracted Services	-	106,648	
705	Bridge Construction/State Aid			
713	Highway Construction/State Aid	214,298.00	750,000	750,000
714	Highway Equipment	164,655.63		
715	Land		-	
718	Motor Vehicles			40,000
726	State Aid Projects		1,654,300	
729	Transportation Equipment			
790	Other Equipment	255,865.00		
791	Other Construction (COUNTY PAVING)	216,148.62		300,000
799	Other Capital Outlay (LOAN PAYMENT)		86,554	86,554
	Total 68000	962,682.14	2,642,822	1,206,874
99100	Operating Transfers			
590	Transfer to Other Funds	-	-	-
	Total 99100	-	-	-
TOTAL EXPENDITURES		3,038,308.36	4,759,830	3,380,746
	* Revenues in excess or under expenditures	(826,925)	(101,484)	(340,000)
	Estimated fund balance @ fiscal year end	2,086,991	1,985,507	1,645,507

Sys #	FY 2024-25 Budget Draft					
910	LEWIS CO					
			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES AND OTHER SOURCES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.	EXPENDITURES (APPROPRIATIONS) AND OTHER USES	ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
1		ESTIMATED REVENUES AND OTHER SOURCES				
2	40000	Local Taxes	4,971,002	\$4,971,002	\$0	\$0
3	41000	Licenses & Permits	0	0	0	0
4	43000	Charges for Current Services	171,353	13,053	0	158,300
5	44000	Other Local Revenues	80,029	79,945	0	84
6	46500	State Education Funds	15,222,274	15,209,014	0	13,260
7	46800	Other State Revenues	1,000	1,000	0	0
8	47100	Federal Funds Received Thru State	2,597,660	0	1,356,625	1,241,035
9	47600	Direct Federal Revenues	0	0	0	0
10	49000	Other Sources	10,000	10,000	0	0
11						
12	49999	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$23,052,474	\$20,284,014	\$1,356,625	\$1,411,835
13						
14	30000	Reserves and/or Fund Balances	\$8,552,347	\$7,500,478	\$336,645	\$715,224
15	91300	Education Capital Projects	\$13,000,000	13,000,000	0	0
16						
17		TOTAL AVAILABLE FUNDS	\$44,604,821	\$40,784,492	\$1,693,270	\$2,127,059
18						
19			(1)	(2)	(3)	(4)
20	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
21	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
22			FUNDS	FUND 141	FUND 142	FUND 143
		Local Taxes				
	40100	County Property Taxes				
	40110	Current Property Tax	\$1,281,153	\$1,281,153	\$0	\$0
	40120	Trustee's Collections - Prior Year	31,918	31,918	0	0
1	40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	18,872	18,872	0	0
2	40140	Interest & Penalty	5,752	5,752	0	0
3	40150	Pickup Taxes	0	0	0	0
4	40161	Payments in Lieu of Taxes - T.V.A.	4,139	4,139	0	0
5	40162	Payments in Lieu of Taxes - Local Utilities	120,774	120,774	0	0
6	40163	Payments in Lieu of Taxes - Other	0	0	0	0
7	40200	County Local Option Taxes	0	0	0	0
8	40210	Local Option Sales Tax	3,420,811	3,420,811	0	0
9	40220	Hotel/Motel Tax	0	0	0	0
10	40230	Local Amusement Tax	0	0	0	0
11	40240	Wheel Tax	0	0	0	0
12	40270	Business Tax	55,449	55,449	0	0
13	40280	Mineral Severance Tax	0	0	0	0
14	40290	Other County Local Option Taxes	0	0	0	0
15	40300	Statutory Local Taxes	0	0	0	0
16	40320	Bank Excise Tax	25,967	25,967	0	0
17	40330	Wholesale Beer Tax	0	0	0	0
18	40340	Coal Severance Tax	0	0	0	0
19	40350	Interstate Telecommunications Tax	6,167	6,167	0	0
20	40390	Other Statutory Local Taxes	0	0	0	0
21						

22	40400	Total County Taxes	\$4,971,002	\$4,971,002	\$0	\$0
23						
24	40600	City/Special School District Property Taxes				
25	40610	Current Property Tax	\$0	\$0	\$0	\$0
26	40620	Prior Year's Property Tax	0	0	0	0
27	40630	Interest & Penalty	0	0	0	0
28	40640	Pickup Taxes	0	0	0	0
29	40650	Payments in Lieu of Taxes	0	0	0	0
30	40700	City Local Option Taxes	0	0	0	0
31	40710	Local Option Sales Tax	0	0	0	0
32	40720	Hotel/Motel Tax	0	0	0	0
33	40730	Local Amusement Tax	0	0	0	0
34	40740	Business Tax	0	0	0	0
35						
36	40800	Total City/Special School District Property Taxes	\$0	\$0	\$0	\$0
37						
38	40000	Total Local Taxes	\$4,971,002	\$4,971,002	\$0	\$0
39						
40	0	2023-24				
41	LEWIS CO					
42			(1)	(2)	(3)	(4)
43	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
Sys #	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
910			FUNDS	FUND 141	FUND 142	FUND 143
	41000	Licenses and Permits				
	41100	Licenses				
	41110	Marriage Licenses	\$456	\$456	\$0	\$0
	41140	Cable TV Franchise	0	0	0	0
1	41150	Mobile Home Licenses	0	0	0	0
2	41590	Other Permits	0	0	0	0
3						
4	41000	Total Licenses and Permits	\$0	\$0	\$0	\$0
5						
6	43000	Charges for Current Services				
7	43500	Education Charges				
8	43511	Tuition - Regular Day Students	\$0	\$0	\$0	\$0
9	43512	Tuition - Adult Education	0	0	0	0
10	43513	Tuition - Summer School	0	0	0	0
11	43515	Tuition - Other State Systems	0	0	0	0
12	43516	Tuition - Out of State Systems	0	0	0	0
13	43517	Tuition - Other	0	0	0	0
14	43521	Lunch Payments - Children	100,000	0	0	100,000
15	43522	Lunch Payments - Adults	8,000	0	0	8,000
16	43523	Income from Breakfast	300	0	0	300
17	43524	Special Milk Sales	0	0	0	0
18	43525	Ala Carte Sales	50,000	0	0	50,000
19	43531	Transportation Other State Systems	0	0	0	0
20	43532	Transportation Out-of-State Systems	0	0	0	0
21	43541	Contract for Adm. Services With Other LEA's	0	0	0	0
22	43542	Contract for Inst. Services With Other LEA's	0	0	0	0
23	43543	Contract for Student Support Services with Other LEA's	0	0	0	0
24	43544	Contract for Instructional Staff Support with Other LEA's	0	0	0	0
25	43545	Contract for Operation & Maint. Services with Other LEA's	0	0	0	0
26	43546	Contract for Food Services with Other LEA's	0	0	0	0

27	43547	Contract for Non-Instructional Services with Other LEA's	0	0	0	0
28	43551	School Based Health (FFS)	0	0	0	0
29	43570	Receipts from Individual Schools	11,430	11,430	0	0
30	43581	Community Service Fees - Children (Day Care)	0	0	0	0
31	43582	Community Service Fees - Adults	0	0	0	0
32	43583	TBI Criminal Background Fee	1,623	1,623	0	0
33	43990	Other Charges for Services	0	0	0	0
34						
35	43000	Total Charges for Current Services	\$171,353	\$13,053	\$0	\$158,300
36						
37	0	FY 2024-25 Budget Draft				
38	LEWIS CO					
39			(1)	(2)	(3)	(4)
40	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
Sys #	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
910			FUNDS	FUND 141	FUND 142	FUND 143
	44000	Other Local Revenues				
	44100	Recurring Items				
	44110	Investment Income	\$75,237	\$73,737	\$0	\$1,500
	44120	Lease/Rentals	6,208	6,208	0	0
1	44130	Sale of Materials & Supplies	0	0	0	0
2	44146	eRate Funding	0	0	0	0
3	44160	Retirees' Insurance Payments	0	0	0	0
4	44170	Miscellaneous Refunds	0	0	0	0
5						
6	44500	Nonrecurring Items				
7	44510	Accrued Interest on Debt Issues	0	0	0	0
8	44530	Sale of Equipment	0	0	0	0
9	44540	Sale of Property	0	0	0	0
10	44550	Resale of Materials - T & I House	0	0	0	0
11	44560	Damages Recovered from Individuals	0	0	0	0
12	44570	Contributions & Gifts	0	0	0	0
13	44990	Other Local Revenue	0	0	0	0
14						
15	44000	Total Other Local Revenues	\$81,445	\$79,945	\$0	\$1,500
16						
17	0	FY 2024-25 Budget Draft				
18	LEWIS CO					
19			(1)	(2)	(3)	(4)
	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
			FUNDS	FUND 141	FUND 142	FUND 143
	46000	State of Tennessee				
	46500	State Education Funds				
	46511	TISA/Basic Education Program	14,001,636	\$14,001,636	\$0	\$0
	46515	Early Childhood Education	392,646	392,646	0	0
	46520	School Food Service	11,000	0	0	11,000
	46550	Driver Education	4,814	4,814	0	0
	46570	Literacy Coordination	0	0	0	0
	46590	Other State Education Funds	372,000	372,000	0	0
	46610	Career Ladder	22,000	22,000	0	0
	46611	Career Ladder Evaluators and Special Contracts	0	0	0	0
	46612	Career Ladder - Extended Contract	0	0	0	0

	46760	Adult Vocational	0	0	0	0
	46790	Other Vocational	415,918	415,918	0	0
	46500	Total State Education Funds	\$15,220,014	\$15,209,014	\$0	\$11,000
	46800	Other State Revenues				
Sys #	46820	Income Tax	\$0	\$0	\$0	\$0
910	46830	Beer Tax	0	0	0	0
	46850	Mixed Drink Tax	0	0	0	0
	46851	State Revenue Sharing - TVA	0	0	0	0
	46852	State Revenue Sharing-Telecommunications	1,000	1,000	0	0
	46980	Other State Grants	0	0	0	0
	46990	Other State Revenues	0	0	0	0
1						
2	46800	Total Other State Revenues	\$1,000	\$1,000	\$0	\$0
3						
4						
5	0	FY 2024-25 Budget Draft				
6	LEWIS CO					
7			(1)	(2)	(3)	(4)
8	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
9	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
10			FUNDS	FUND 141	FUND 142	FUND 143
11						
12	47000	Federal Government				
13	47100	Federal through State				
14	47111	USDA School Lunch Program	\$600,000	\$0	\$0	\$600,000
15	47113	Breakfast	300,000	0	0	300,000
16	47114	USDA - Other	25,000	0	0	25,000
17	47120	Adult Education State Grant Program	0	0	0	0
18	47131	Vocational Education Basic Grants to States	89,333	0	89,333	0
19	47132	Vocational Consumer and Homemaking	0	0	0	0
20	47134	Vocational Displaced Homemakers	0	0	0	0
21	47135	Community Based Organizations	0	0	0	0
22	47139	Other Vocational	0			0
23	47141	Title I - Grants to Local Education Agencies	600,486	0	600,486	0
24	47142	Title IV - Innovative Education Program Strategies	0	0	0	0
25	47143	Sp Ed Grants to the States -	545,931		545,931	0
26	47144	Education Edge	0	0	0	0
	47145	Special Education Preschool	25,947	0	25,947	0
	47146	English Language Acquisition Grants (Title III)	0	0		0
	47147	Safe and Drug-Free Schools State Grants (Title IV)	0	0		0
	47148	Rural Education (Title V)	0	0		0
	47149	Education for Homeless Children and Youth (Title X)	0	0	0	0
	47189	Title II - Eisenhower Professional Development State Grant	94,928	0	94,928	0
	47190	Title XX	0	0	0	0
	47210	Job Training Partnership Act	0	0	0	0
	47311	First to the Top	0		0	
	34570	Undesignated Fund Balance	316,035			316,035
	47590	Other Federal Through State	0	0		0
	47100	Total Federal Through State	\$2,597,660	\$0	\$1,356,625	\$1,241,035
Sys #						

910						
	47600	Direct Federal Revenues				
	47630	Public Law 874 - Maintenance & Operation	\$0	\$0	\$0	\$0
	47640	ROTC Reimbursement	0	0	0	0
	47650	Energy Grant	0	0	0	0
	47990	Other Direct Federal Revenues	0	0	0	0
1						
2	47600	Total Direct Federal Government	\$0	\$0	\$0	\$0
3						
4	47000	Total Federal Government	\$2,597,660	\$0	\$1,356,625	\$1,241,035
5						
6	47999	TOTAL ESTIMATED REVENUES	\$23,042,474	\$20,274,014	\$1,356,625	\$1,411,835
7	0	FY 2024-25 Budget Draft				
8	LEWIS CO					
9			(1)	(2)	(3)	(4)
10	ACCOUNT	ESTIMATED REVENUES	TOTAL	GENERAL	FEDERAL	CENTRAL
11	NO.		ALL	PURPOSE	PROJECTS	CAFETERIA
12			FUNDS	FUND 141	FUND 142	FUND 143
13						
14	49000	Other Sources				
15	49100	Bond Issued	\$0	\$0	\$0	\$0
16	49200	Note Issued	0	0	0	0
17	49300	Capitalized Leases Issued	0	0	0	0
18	49400	Refunding Debt Issued	0	0	0	0
19	49500	Other Loans Issued	0	0	0	0
20	49700	Insurance Recovery	0	0	0	0
21	49800	Transfers In (complete schedule below)	10,000	10,000	0	0
22	49810	City General Fund Transfers (complete schedule below)	0	0	0	0
23						
24	49000	Total Other Sources	\$10,000	\$10,000	\$0	\$0
	49999	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$23,052,474	\$20,284,014	\$1,356,625	\$1,411,835
25						
26						
27						
28	0	FY 2024-25 Budget Draft				
29	LEWIS CO					
30			(1)	(2)	(3)	(4)
31	ACCOUNT	RESERVES AND/OR FUND BALANCES	TOTAL	GENERAL	FEDERAL	CENTRAL
32	NO.	BEGINNING-OF-YEAR	ALL	PURPOSE	PROJECTS	CAFETERIA
33			FUNDS	FUND 141	FUND 142	FUND 143
34						
35	34000	RESERVES AND/OR FUND BALANCE 7/01/2007				
36						
37		LOCAL RESERVES				
38	34210	Reserved for Unemployment Compensation	\$0	\$0	\$0	\$0
39	34220	Reserved for Vocational Projects	0	0	0	0
40	34230	Reserved for Food Service	0	0	0	0
41	34250	Reserved for Vocational Building Maintenance	0	0	0	0
Sys #	34290	Other Local Education Reserves	0	0	0	0
910						
		STATE RESERVES				
	34340	Reserved for Driver Education	0	0	0	0
	34379	Reserved for Career Ladder Extended Contract	0	0	0	0
	34380	Reserved for Career Ladder Program	0	0	0	0

	34383	Reserved for Technology	0	0	0	0
1	34384	Reserved for Education Edge	0	0	0	0
2	34385	Reserved for Early Childhood Education	0	0	0	0
3	34386	Reserved for Basic Education Program	0	0	0	0
4	34390	Other State Education Reserves	0	0	0	0
5						
6		FEDERAL RESERVES				
7	34410	Reserved for Title I - Grants to Local Education Agencies	0	0	0	0
8	34420	Reserved for Title V - Innovative Ed. Program Strategies	0	0	0	0
9	34430	Reserved for Special Education-Grants to States - IDEA	0	0	0	0
10	34440	Other Federal Reserves	0	0	0	0
11	34570	Undesignated Fund Balance	0			0
12						
13						
14		DESIGNATED FUND BALANCE				
15	35110	Designated for Purpose #1 Technology Fund	0		0	0
16	35120	Designated for Purpose #2 Future Buses	0		0	0
17	35150	Designated for Purpose #3 Capital	0		0	0
18	35130	Designated for Purpose #4 Retirement Incentive	0		0	0
19	35140	Designated for Purpose #5 Est. Required Reserve	0		0	0
20						
21	39000	Undesignated Fund Balance	\$8,552,347	7,500,478	336,645	715,224
22						
23	30000	TOTAL RESERVES AND/OR FUND BALANCES	\$8,552,347	\$7,500,478	\$336,645	\$715,224
24						
25	91300	OTHER CAPITAL OUTLAY	13,000,000	13,000,000	0	0
26						
27		TOTAL AVAILABLE FUNDS	\$44,604,821	\$40,784,492	\$1,693,270	\$2,127,059

Sys #
910 LEWIS CO

FY 2024-25 Budget Draft

ACCOUNT NO.	Expenditure Summary	(1) TOTAL ALL FUNDS	(2) GENERAL PURPOSE FUND 141	(3) FEDERAL PROJECTS FUND 142	(4) CENTRAL CAFETERIA FUND 143
1	EXPENDITURES (APPROPRIATIONS)				
2	Instruction				
3	71100 Regular Instruction Program	\$9,724,704	\$9,293,864	\$430,840	\$0
4	71150 Alternative Instruction Program	\$98,201	\$98,201	0	0
5	71200 Special Education Program	\$1,847,493	\$1,441,446	406,047	0
6	71300 Vocational Education Program	\$974,243	\$902,985	\$71,258	0
7	71400 Student Body Education Program				
8	71600 Adult Education Program				
9	Support Services				
10	72110 Attendance	\$108,932	\$108,932	\$0	0
11	72120 Health Services	\$316,148	\$316,148	\$0	0
12	72130 Other Student Support	\$610,054	\$585,498	\$24,556	0
13	72210 Regular Instruction Program	\$1,450,158	\$1,200,095	\$250,063	0
14	72215				
15	72220 Special Education Program	\$340,451	\$197,137	\$143,314	0
16	72230 Vocational Education Program	\$18,014	\$16,045	\$1,969	0
17	72250 Technology	\$216,111	\$216,111	\$0	0
18	72310 Board of Education	\$339,196	\$339,196	\$0	0
19	72320 Office of Superintendent	\$269,558	\$269,558	\$0	0
20	72410 Office of Principal	\$1,358,882	\$1,358,882	\$0	0
21	72510 Fiscal Services	\$223,448	\$223,448	\$0	0
22	72520 Human Services(Resources)/Personnel				
23	72610 Operation of Plant	\$1,228,224	\$1,228,224	\$0	0
24	72620 Maintenance of Plant	\$291,139	\$291,139	\$0	0
25	72710 Transportation	\$1,034,355	\$1,005,777	\$28,578	0
26	72810 Central and Other				
27	Operation of Non-Instructional Services				
28	73100 Food Service	\$1,411,835	\$0	\$0	1,411,835
29	73300 Community Services	\$33,272	\$33,272	\$0	0
30	73400 Early Childhood Education	\$433,056	\$433,056	\$0	0
31				\$0	0
32	80000 Education Debt Services	\$725,000	\$725,000	\$0	0
	TOTAL EXPENDITURES (APPROPRIATIONS)	\$23,052,474	\$20,284,014	\$1,356,625	\$1,411,835
39					
40	Total Revenues	23,052,474	\$20,284,014.00	1,356,625	1,411,835
	Total Revenues minus Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00

151 - GENERAL DEBT SERVICE

			REVENUES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Commission	FY 23-24 Commission	FY 24-25 Commission
	40000		LOCAL TAXES			
	40200		COUNTY LOCAL OPTION TAXES			
151	40240		WHEEL TAX	\$335,000.00	\$335,000.00	\$335,000.00
			TOTAL COUNTY LOCAL OPTION TAXES	\$335,000.00	\$335,000.00	\$335,000.00
151	46855		STATE SHARED SPORTS GAMING TAX	\$21,000.00	\$14,600.00	\$17,000.00
151	49800		TRANSFERS IN	\$0.00	\$0.00	\$0.00
			TOTAL	\$21,000.00	\$14,600.00	\$17,000.00
			TOTAL REVENUE	\$356,000.00	\$349,600.00	\$352,000.00

			EXPENDITURES			
FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Projected	FY 23-24 Commission	FY 24-25 Commission
	50000		OTHER GENERAL GOVERNMENT			
151	58900	510	TRUSTEE'S COMMISSION	\$2,400.00	\$5,000.00	\$4,400.00
			TOTAL MISCELLANEOUS	\$2,400.00	\$5,000.00	\$4,400.00
			TOTAL OTHER GENERAL GOVERNMENT	\$2,400.00	\$5,000.00	\$4,400.00
	80000		DEBT SERVICE			
	82100		GENERAL GOVERNMENT - PRINCIPAL ON DEBT			
151	82110	601	GENERAL GOVERNMENT-PRINCIPAL ON BONDS	\$185,000.00	\$0.00	\$0.00
151	82110	602	GENERAL GOVERNMENT- PRINCIPAL ON NOTES (JAIL)	\$214,052.00	\$185,000.00	\$185,000.00
151	82110	603	INTEREST ON BONDS	\$139,000.00	\$0.00	\$0.00
151	82110	606	OTHER DEBT ISSUANCE CHARGES (MLEC)	\$16,429.00	\$9,600.00	\$9,600.00
151	82120	601	GENERAL GOVERNMENT- PRINCIPAL ON BONDS	\$0.00	\$0.00	\$0.00
			TOTAL GENERAL GOVERNMENT - PRINCIPAL ON DEBT	\$554,481.00	\$194,600.00	\$194,600.00
	82200		GENERAL GOVERNMENT-INTEREST ON DEBT			
151	82210	603	GENERAL GOVERNMENT-INTEREST ON BONDS	\$0.00	\$0.00	\$0.00
151	82210	604	GENERAL GOVERNMENT-INTEREST ON NOTES (JAIL)	\$4,600.00	\$75,000.00	\$75,000.00
151	82220	603	GENERAL GOVERNMENT-INTEREST ON BONDS	\$0.00	\$0.00	\$0.00
			TOTAL GOVERNMENT - INTEREST ON DEBT	\$4,600.00	\$75,000.00	\$75,000.00
			TOTAL EXPENDITURES	\$561,481.00	\$274,600.00	\$274,000.00
						\$78,000.00

**171 - General Capital Projects
(Jail Addition/Renovation)**

REVENUES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Thru 6/30/2023	FY 23-24 Commission	FY 24-25 Commission
	49000		OTHER SOURCES(NON-REVENUE)			
171	44110		INTEREST EARNED	\$22,396.95	\$0.00	\$0.00
171	49100		Bonds Issued	\$0.00	\$1,000,000.00	\$86,000.00
			TOTAL	\$22,396.95	\$1,000,000.00	\$86,000.00
			TOTAL REVENUE	\$22,396.95	\$1,000,000.00	\$86,000.00



EXPENDITURES

FUND#	ACCT.#	OBJ	ACCOUNT TITLE	FY 22-23 Thru 6/30/2023	FY 23-24 Commission	FY 24-25 Commission
	90000		CAPTIAL PROJECTS			
	91120		ADMINISTRATION OF JUSTICE PROJECTS			
171	58900	510	TRUSTEE'S COMMISSION	\$27.40	\$0.00	\$0.00
171	91120	304	ARCHITECTS	\$5,796.00	\$0.00	\$0.00
171	91120	312	CONTRACTS WITH PRIVATE AGENCIES	\$0.00	\$0.00	\$0.00
171	91120	510	BUILDING CONSTRUCTION	\$0.00	\$0.00	\$0.00
171	91120	599	OTHER CHARGES	\$128,694.04	\$0.00	\$86,000.00
171	91120	706	BUILDING CONSTRUCTION	\$2,562,556.00	\$1,000,000.00	\$0.00
171	91120	791	OTHER CONSTRUCTION	\$134,871.00	\$0.00	\$0.00
	91130		PUBLIC SAFETY PROJECTS			
171	91130	706	BUILDING CONSTRUCTION	\$0.00	\$0.00	\$0.00
			TOTAL MISCELLANEOUS	\$2,831,944.44	\$1,000,000.00	\$86,000.00
			TOTAL EXPENDITURES	\$2,831,944.44	\$1,000,000.00	\$86,000.00
			Balanced Bud			\$0.00

NON-PROFITS

Name	Account Code	FY 22-23	FY 23-24	FY 24-25 Commission
Lewis County Volunteer Fire Department	101-54310-312	\$19,000.00	\$19,000.00	\$19,000.00
				\$19,000.00
Centerstone	101-55310-316	\$3,500.00	\$1,000.00	\$0.00
Davis House Child Advocacy Center	101-55310-316	\$9,000.00	\$9,000.00	\$5,000.00
The Shelter, Inc.	101-55310-316	\$2,500.00	\$0.00	\$0.00
				\$5,000.00
Lewis County Senior Center	101-56300-316	\$6,000.00	\$6,000.00	\$6,000.00
				\$6,000.00
Lewis County Soil Conservation	101-57500-316	\$18,000.00	\$18,000.00	\$5,000.00
				\$5,000.00
Hohenwald-Lewis County Chamber of Commerce	101-58190-312	\$18,000.00	\$18,000.00	\$18,000.00
				\$18,000.00
South Central Human Resource Agency	101-58190-320	\$1,600.00	\$1,600.00	\$2,600.00
South Central TN Development District	101-58190-320	\$1,218.00	\$1,218.00	\$1,872.00
				\$4,472.00
American Legion Post 127	101-58900-316	\$1,000.00	\$2,000.00	\$2,000.00
Buffalo River Services, Inc	101-58900-316	\$4,800.00	\$4,800.00	\$4,800.00
High Forrest Humane Society	101-58900-316	\$0.00	\$0.00	\$1,000.00
Hohenwald Arts Council	101-58900-316	\$2,000.00	\$0.00	\$0.00
Lewis County Cancer Victim Fund	101-58900-316	\$1,000.00	\$1,000.00	\$1,000.00
Lewis County Historical Society	101-58900-316	\$3,500.00	\$3,500.00	\$3,500.00
Miscellaneous Non-Profits (Max - \$200 each)	101-58900-316	\$1,200.00	\$1,200.00	\$1,200.00
People for Animals	101-58900-316	\$0.00	\$0.00	\$0.00
TN. Department of Forestry	101-58900-316	\$1,000.00	\$1,000.00	\$1,000.00
War Memorial Veterans Hall Museum	101-58900-316	\$1,000.00	\$1,000.00	\$1,000.00
				\$15,500.00

Totals \$94,318.00 \$88,318.00 \$72,972.00

Lewis County Senior Citizens (Hwy Dept 131) 131-61000-316 \$6,000.00 \$500.00 \$500.00

Schedule 1 of 4 | Budget Summary
Budget Year 2025

Step 1) Type government name → LEWIS COUNTY GOVERNMENT

Step 2) Enter information for governmental (non-utility) funds in below table. DO NOT type in gray cells

A few common funds have been provided as an example. Please add or remove funds as necessary to match your governmental (non-utility) funds.

Governmental Funds	Estimated for July 1				Outflows				Forecasted for June 30		As % of Outflows Less Capital Items and Transfers Out			
	Beginning Fund Balance	Revenues	Debt Proceeds	Transfers In	Total Inflows	Expenditures	Capital Items	Transfers Out	Total Outflows	Increase or (Use) of Cash	Ending Fund Balance	Ending Cash	Ending Fund Balance	Ending Cash
General Fund	\$ 3,500,000	\$ 9,632,662			\$ 9,632,662	\$ 9,632,662			\$ 9,632,662	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -
Solid Waste Fund	503,000	937,500			937,500	937,500			937,500		350,000		350,000	
Economic Development Fund	503,596	1,596,114			1,596,114	1,596,114			1,596,114		503,596		503,596	
Drug Fund	20,000	3,000			3,000	3,000			3,000		20,000		20,000	
Other General Government Fund	500,000	150,000			150,000	150,000			150,000		500,000		500,000	
Highway Fund	1,983,507	3,040,746			3,040,746	3,380,746			3,380,746	(340,000)	1,645,507	(340,000)	1,645,507	
School General Fund		20,284,014			20,284,014	20,284,014			20,284,014					
School Cafeteria Fund		1,411,835			1,411,835	1,411,835			1,411,835					
School Federal Projects Fund		1,356,625			1,356,625	1,356,625			1,356,625					
Debt Service Fund		352,000			352,000	274,000			274,000	86,000	78,000	78,000	78,000	
Capital Projects Fund		86,000			86,000	86,000			86,000					
Total :	\$ 6,859,103	\$ 38,850,496	\$ -	\$ -	\$ 38,850,496	\$ 39,112,496	\$ -	\$ -	\$ 39,112,496	\$ (262,000)	\$ 6,597,103	\$ (262,000)	\$ 6,597,103	\$ (262,000)

Step 3) Enter information for enterprise (utility) funds, if any, in below table. DO NOT type in gray cells

A few common funds have been provided as an example. Please add or remove funds as necessary to match your enterprise (utility) funds.

Enterprise Funds	Inflows				Outflows				Forecasted Ending Cash June 30	Forecasted Ending Cash as % of Outflows Less Capital Items and Transfers Out				
	Estimated Beginning Cash July 1	Revenues	Debt and Grant Proceeds	Transfers In	Total Inflows	Exposures	Capital Items	Debt Principal and Interest			Transfers Out	Total Cash Outflows (Depreciation is Non Cash and not Included in Cash Outflows Total)		
Water Fund														
Sewer Fund														
Gas Fund														
Total :	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 2 of 4 | Outstanding Debt and Budgeted Debt Service

NOTE! Complete Budget Summary First

Budget Year | 2025

JEFFERSON COUNTY GOVERNMENT

Step 1) Does your local government have debt? Yes No → Proceed to Step 2.

Step 2) Enter each debt issuance individually (one row per individual debt). Do not summarize debt. Fund selection may be repeated across rows. *Just complete budget summary schedule first. Fund dropdowns are populated from the budget summary schedule.*

Fund	Debt Type	Individual Debt Name and Description	Original Issuance Amount	Authorized and Unissued	Total Principal Outstanding June 30	Debt Service Payment			Detailed Budget Page Number
						Principal	Interest	Total Payment	
Select Fund Here:	Bond	JAIL EXPANSION US BANK DEBT FUND 151	\$ 7,000,000	\$ -	\$ 6,650,000	\$ 185,000	\$ 68,000	\$ 253,000	
Select Fund Here:	Select Type Here:	MLEC PARKING LOT FUND 151	95,500		28,300	9,600		9,600	
Select Fund Here:	Select Type Here:	HWY DPT CHIP SPREADER FUND 131	264,000		215,476	10,800	8,400	19,200	
Select Fund Here:	Select Type Here:								
Select Fund Here:	Select Type Here:								
Select Fund Here:	Select Type Here:								
Select Fund Here:	Select Type Here:								
Select Fund Here:	Select Type Here:								
			Total :	\$ 7,359,500	\$ -	\$ 6,893,776	\$ 205,400	\$ 76,400	\$ 281,800

Step 3) View only, **NO USER ENTRY!** View summary of debt automatically totaled by fund.

Fund	Debt Service Payment		
	Issuance Count	Principal	Total Payment

Estimator Tool | Property Tax Revenue

Budget Year 2025

Step 1) Select local government type.

City or Town
 County or Metro

Use estimator Version B (for counties and metros).

Use yellow tinted selection boxes to select local government type.

Step 2) Estimate property tax revenue using either estimator tool Version A (for municipalities) or Version B (for counties).

County or Metro Selected - Use Version B (below)

Version B - Counties and Metros

Input total assessed value, adopted tax rate, and historical collection rate in yellow tinted cells.

Total Assessed Value →	\$ 264,198,328
Adopted Tax Rate →	1.8838
Historical Collection Rate →	95%

Indicate overall tax rate allocation by selecting fund (column A) and corresponding penny allocation (column B) in yellow tinted cells.

Fund	Penny Allocation	Total Tax Levy	Forecasted Property Tax Revenue
101	1.3114	\$ 3,464,697	\$ 3,291,462
131	0.0299	78,995	75,046
141	0.5425	1,433,276	1,361,612
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
Total :	\$ 1.8838	\$ 4,976,968	\$ 4,728,120

Sum of penny allocations equal adopted tax rate provided.

Estimator Tool | Local Option Sales Tax Revenue

Budget Year 2025

Step 1) Enter monthly local option sales tax receipts for current budget year. For months without data, estimate sales tax receipts.

Enter monthly local option sales tax revenue in yellow tinted cells. Use estimates for months without data.

Current Budget Year 2024	
July	\$ 142,005
August	136,243
September	116,419
October	151,106
November	143,141
December	130,821
January	124,376
February	115,344
March	48,597
April	68,921
May	86,776
June	99,648
Total :	\$ 1,363,399

Step 2) Enter annual local option sales tax revenue from prior audits.

Enter annual local option sales tax revenue in yellow tinted cells. Revenue amounts found in prior audits.

Annual Audited Amounts	
2023	\$ 1,609,611
2022	1,476,899
2021	1,019,496
2020	642,637
2019	458,616
2018	377,424

Step 3) View only, **NO USER ENTRY!** View year over year growth rates.

Data in the following table has been populated based on user entry in Step 1 and Step 2.

	2018	2019	2020	2021	2022	2023	2024
Local Option Sales Tax	377,424	458,616	642,637	1,019,496	1,476,899	1,609,611	1,363,399
Year over Year Growth	N/A	21.5%	40.1%	58.6%	44.9%	9.0%	-15.3%

Partially Estimated

Estimator | Sales Tax

- 6 Year Growth Rate (Average Year over Year 2018 - 2024)
- 5 Year Growth Rate (Average Year over Year 2019 - 2024)
- 4 Year Growth Rate (Average Year over Year 2020 - 2024)
- 3 Year Growth Rate (Average Year over Year 2021 - 2024)
- 2 Year Growth Rate (Average Year over Year 2022 - 2024)

26.5%
27.5%
24.3%
12.9%
-3.2%

Step 4) Select anticipated upcoming budget year local option sales tax growth rate.

*Growth rates illustrated in Step 3 can be used as a visual aid in selecting an anticipated growth rate.
Type an estimated growth rate in the yellow tinted box below.*

Type Rate Below ↓

-15.3%

Type growth rate in yellow tinted box →

Forecasted Sales Tax Revenue	
Partially Estimated 2024	\$ 1,363,399
User Entered Growth Rate	-15.3%

Forecasted Sales Tax Revenue for Budget Year 2025 \$ 1,154,799